

INFOSYS TECHNOLOGIES LIMITED

Regd. office: Electronics City, Hosur Road, Bangalore – 560 100, India.

in Rs. crore

Balance Sheet as at	Schedule	December 31, 2009	March 31, 2009
SOURCES OF FUNDS			
SHAREHOLDERS' FUNDS			
Share capital	1	287	286
Reserves and surplus	2	21,284	17,523
		21,571	17,809
APPLICATION OF FUNDS			
FIXED ASSETS			
Original cost	3	6,564	5,986
Less: Accumulated depreciation and amortization		2,777	2,187
Net book value		3,787	3,799
Add: Capital work-in-progress		423	615
		4,210	4,414
INVESTMENTS	4	6,269	1,005
DEFERRED TAX ASSETS, NET	5	254	102
CURRENT ASSETS, LOANS AND ADVANCES			
Sundry debtors	6	3,104	3,390
Cash and bank balances	7	6,839	9,039
Loans and advances	8	3,743	3,164
		13,686	15,593
LESS: CURRENT LIABILITIES AND PROVISIONS			
Current liabilities	9	1,839	1,507
Provisions	10	1,009	1,798
NET CURRENT ASSETS		10,838	12,288
		21,571	17,809
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS			
	23		

Note: The schedules referred to above are an integral part of the Balance Sheet.

*As per our report attached
for B S R & Co.
Chartered Accountants*

Natrajan Ramkrishna
Partner
Membership No. 32815

N. R. Narayana Murthy
*Chairman
and Chief Mentor*

S. Gopalakrishnan
*Chief Executive Officer
and Managing Director*

S. D. Shibulal
*Chief Operating Officer
and Director*

Deepak M. Satwalekar
Director

Prof. Marti G. Subrahmanyam
Director

Claude Smadja
Director

Dr. Omkar Goswami
Director

Rama Bijapurkar
Director

Sridar A. Iyengar
Director

David L. Boyles
Director

Prof. Jeffrey S. Lehman
Director

K.V.Kamath
Director

K. Dinesh
Director

T. V. Mohandas Pai
Director

Srinath Batni
Director

V. Balakrishnan
Chief Financial Officer

Mysore
January 12, 2010

Parvatheesam K.
Company Secretary

INFOSYS TECHNOLOGIES LIMITED

Regd. office: Electronics City, Hosur Road, Bangalore – 560 100, India.

in Rs. crore, except per share data

Profit and Loss account for the	Schedule	Quarter ended December 31,		Nine months ended December 31,	
		2009	2008	2009	2008
Income from software services and products		5,335	5,429	15,640	15,011
Software development expenses	11	2,900	2,915	8,521	8,276
GROSS PROFIT		2,435	2,514	7,119	6,735
Selling and marketing expenses	12	259	240	708	712
General and administration expenses	13	282	318	945	945
		541	558	1,653	1,657
OPERATING PROFIT BEFORE DEPRECIATION		1,894	1,956	5,466	5,078
Depreciation		205	169	613	485
OPERATING PROFIT BEFORE TAX		1,689	1,787	4,853	4,593
Other income, net	14	223	48	720	256
Provision for investments		1	2	1	2
NET PROFIT BEFORE TAX		1,911	1,833	5,572	4,847
Provision for taxation (refer to note 23.2.11)	15	440	235	1,199	597
NET PROFIT AFTER TAX		1,471	1,598	4,373	4,250
Balance Brought Forward		12,537	8,624	10,305	6,642
Less: Residual dividend paid		-	-	-	1
Dividend tax on the above		-	-	-	-
		12,537	8,624	10,305	6,641
AMOUNT AVAILABLE FOR APPROPRIATION		14,008	10,222	14,678	10,891
Interim dividend		-	-	573	572
Dividend tax		-	-	97	97
Amount transferred to general reserve		-	-	-	-
Balance in profit and loss account		14,008	10,222	14,008	10,222
		14,008	10,222	14,678	10,891
EARNINGS PER SHARE					
Equity shares of par value Rs. 5/- each					
Basic		25.66	27.92	76.30	74.27
Diluted		25.63	27.89	76.21	74.13
Number of shares used in computing earnings per share *					
Basic		57,34,36,570	57,25,89,357	57,31,87,392	57,24,04,867
Diluted		57,40,16,910	57,32,82,669	57,38,72,816	57,34,83,633

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

23

** Refer to note 23.2.19*
Notes: The schedules referred to above are an integral part of the Profit and Loss account.

*As per our report attached
for B S R & Co.
Chartered Accountants*

Natrajan Ramkrishna <i>Partner</i> Membership No. 32815	N. R. Narayana Murthy <i>Chairman</i> <i>and Chief Mentor</i>	S. Gopalakrishnan <i>Chief Executive Officer</i> <i>and Managing Director</i>	S. D. Shibulal <i>Chief Operating Officer</i> <i>and Director</i>	Deepak M. Satwalekar <i>Director</i>
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Prof. Marti G. Subrahmanyam <i>Director</i>	Claude Smadja <i>Director</i>	Dr. Omkar Goswami <i>Director</i>	Rama Bijapurkar <i>Director</i>
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Sridar A. Iyengar <i>Director</i>	David L. Boyles <i>Director</i>	Prof. Jeffrey S. Lehman <i>Director</i>	K.V.Kamath <i>Director</i>
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K. Dinesh <i>Director</i>	T. V. Mohandas Pai <i>Director</i>	Srinath Batni <i>Director</i>	V. Balakrishnan <i>Chief Financial Officer</i>
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Mysore January 12, 2010	Parvatheesam K. <i>Company Secretary</i>
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Cash Flow statement for the	Schedule	Nine months ended December 31,	
		2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES			
Net profit before tax		5,572	4,847
Adjustments to reconcile net profit before tax to cash provided by operating activities			
(Profit)/ loss on sale of fixed assets		-	-
Depreciation		613	485
Interest and dividend income		(628)	(586)
Effect of exchange differences on translation of foreign currency cash and cash equivalents		6	28
Changes in current assets and liabilities			
Sundry debtors		286	(200)
Loans and advances	16	(222)	(488)
Current liabilities and provisions	17	322	403
		<u>5,949</u>	<u>4,489</u>
Income taxes paid	18	(1,330)	(512)
NET CASH GENERATED BY OPERATING ACTIVITIES		<u>4,619</u>	<u>3,977</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of fixed assets and change in capital work-in-progress	19	(409)	(885)
Investments in subsidiaries		(109)	(22)
Investments in other securities	20	(5,155)	(193)
Interest and dividend received	21	624	761
NET CASH USED IN INVESTING ACTIVITIES		<u>(5,049)</u>	<u>(339)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from issuance of share capital on exercise of stock options		59	48
Dividends paid including residual dividend		(1,345)	(2,131)
Dividend tax paid		(228)	(362)
NET CASH USED IN FINANCING ACTIVITIES		<u>(1,514)</u>	<u>(2,445)</u>
Effect of exchange differences on translation of foreign currency cash		(6)	(28)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		<u>(1,950)</u>	<u>1,165</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		10,289	7,689
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	22	<u>8,339</u>	<u>8,854</u>
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	23		

Note: The schedules referred to above are an integral part of the Cash Flow statement.

As per our report attached
for B S R & Co.
Chartered Accountants

Natrajan Ramkrishna
Partner
Membership No. 32815

N. R. Narayana Murthy
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Mysore
January 12, 2010

Parvatheesam K.
Company Secretary

INFOSYS TECHNOLOGIES LIMITED

Regd. office: Electronics City, Hosur Road, Bangalore – 560 100, India.

*in Rs. crore, except as otherwise stated***Schedules to the Balance Sheet as at****December 31, 2009****March 31, 2009****1 SHARE CAPITAL**

Authorized		
Equity shares, Rs. 5/- par value		
60,00,00,000 (60,00,00,000) equity shares	300	300
Issued, Subscribed and Paid Up		
Equity shares, Rs. 5/- par value*	287	286
57,35,35,233 (57,28,30,043) equity shares fully paid up		
[Of the above, 53,53,35,478 (53,53,35,478) equity shares, fully paid up have been issued as bonus shares by capitalization of the general reserve]		
	<u>287</u>	<u>286</u>
Forfeited shares amounted to Rs. 1,500/- (Rs. 1,500/-)		
* For details of options in respect of equity shares, refer to note 23.2.10		
Also refer to note 23.2.19 for details of basic and diluted shares		

2 RESERVES AND SURPLUS

Capital reserve	6	6
Share premium account - Opening balance	2,925	2,851
Add :Receipts on exercise of employee stock options	58	64
Income tax benefit arising from exercise of stock options	-	10
	<u>2,983</u>	<u>2,925</u>
General reserve - Opening balance	4,287	3,705
Add: Transferred from Profit and Loss account	-	582
	<u>4,287</u>	<u>4,287</u>
Balance in Profit and Loss account	14,008	10,305
	<u>21,284</u>	<u>17,523</u>

INFOSYS TECHNOLOGIES LIMITED

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Schedules to the Balance Sheet**3 FIXED ASSETS***in Rs. crore except as otherwise stated*

Description	Original cost				Depreciation and amortization				Net book value	
	As at April 1, 2009	Additions during the period	Deductions/ Retirement during the period	As at December 31, 2009	As at April 1, 2009	For the period	Deductions during the period	As at December 31, 2009	As at December 31, 2009	As at March 31, 2009
Land : Free-hold	172	5	-	177	-	-	-	-	177	172
Leasehold	101	37	-	138	-	-	-	-	138	101
Buildings*	2,863	252	-	3,115	532	153	-	685	2,430	2,331
Plant and machinery *	1,100	145	1	1,244	487	181	1	667	577	613
Computer equipment *	1,076	92	21	1,147	833	175	21	987	160	243
Furniture and fixtures *	658	70	1	727	321	104	1	424	303	337
Vehicles	4	-	-	4	2	-	-	2	2	2
Intellectual property right	12	-	-	12	12	-	-	12	-	-
	5,986	601	23	6,564	2,187	613	23	2,777	3,787	3,799
Previous year	4,508	1,822	344	5,986	1,837	694	344	2,187	3,799	

*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 Infosys BPO, a subsidiary. Please refer to note 23.2.6 for details*

INFOSYS TECHNOLOGIES LIMITED

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*in Rs. crore, except as otherwise stated***Schedules to the Balance Sheet as at****December 31, 2009****March 31, 2009****4 INVESTMENTS*****Long- term investments– at cost****Trade (unquoted)**

Other investments	11	11
Less: Provision for investments	11	11
	<u>-</u>	<u>-</u>

Non-trade (unquoted)

Subsidiaries

Infosys BPO Limited**

3,38,22,319 (3,38,22,319) equity shares of Rs. 10/- each, fully paid

659

659

Infosys Technologies (China) Co. Limited

65

65

Infosys Technologies (Australia) Pty Limited

1,01,08,869 (1,01,08,869) equity shares of AUD 0.11 par value, fully paid

66

66

Infosys Consulting, Inc., USA

5,50,00,000 (4,50,00,000) common stock of USD 1.00 par value, fully paid

243

193

Infosys Technologies, S. De R.L. De C.V., Mexico

10,99,99,990 (5,99,99,990) shares of MXN 1.00 par value, fully paid

40

22

Infosys Technologies Sweden AB

1,000 equity shares of SEK 100 par value, fully paid

-

-

Infosys Technologies DO Brasil LTDA

65,04,700 shares of BRL 1.00 par value, fully paid

17

-

Infosys Public Services, Inc

1,00,00,000 common stock of USD 0.50 par value, fully paid

24

-

1,1141,005**Current investments – at the lower of cost and fair value****Non-trade (unquoted)**

Liquid mutual fund units

5,155

-

6,2691,005

Aggregate amount of unquoted investments

6,2691,005

* Refer to note 23.2.15 for details of investments

** Investments include 13,69,056 (16,04,867) options of Infosys BPO

5 DEFERRED TAX ASSETS / (LIABILITIES)

Fixed assets	183	118
Sundry debtors	36	8
Other assets	72	13
Less: Deferred tax liability for branch profit tax	37	37
	<u>254</u>	<u>102</u>

INFOSYS TECHNOLOGIES LIMITED

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*in Rs. crore, except as otherwise stated***Schedules to the Balance Sheet as at****December 31, 2009****March 31, 2009****6 SUNDRY DEBTORS***

Debts outstanding for a period exceeding six months

Unsecured

Considered doubtful

80

39

Other debts

Unsecured

Considered good**

3,104

3,390

Considered doubtful

49

66

3,233

3,495

Less: Provision for doubtful debts

129

105

3,104**3,390**

* Includes dues from companies where directors are interested

10

8

** Includes dues from subsidiaries (refer to note 23.2.7)

25

5

7 CASH AND BANK BALANCES

Cash on hand

-

-

Balances with scheduled banks **

In current accounts *

65

101

In deposit accounts

6,528

8,234

Balances with non-scheduled banks **

In current accounts

246

704

6,839**9,039**

*Includes balance in unclaimed dividend account (refer to note 23.2.23.a)

3

2

**Refer to note 23.2.12 for details of balances with scheduled and non-scheduled banks

INFOSYS TECHNOLOGIES LIMITED

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*in Rs. crore, except as otherwise stated***Schedules to the Balance Sheet as at****December 31, 2009****March 31, 2009****8 LOANS AND ADVANCES**

Unsecured, considered good		
Loans to subsidiary (<i>refer to note 23.2.7</i>)	47	51
Advances		
Prepaid expenses	21	27
For supply of goods and rendering of services	5	6
Advance to gratuity trust	-	-
Withholding and other taxes receivable	279	149
Others	7	4
	<u>359</u>	<u>237</u>
Unbilled revenues	754	738
Advance income taxes	364	268
MAT credit entitlement (<i>refer to note 23.2.11</i>)	272	262
Interest accrued but not due	5	1
Loans and advances to employees		
Housing and other loans	39	43
Salary advances	60	62
Electricity and other deposits	48	37
Rental deposits	13	13
Deposits with financial institutions and body corporate (<i>refer to note 23.2.13</i>)	1,757	1,503
Mark-to-market gain on forward and options contracts	72	-
	<u>3,743</u>	<u>3,164</u>
Unsecured, considered doubtful		
Loans and advances to employees	2	2
	<u>3,745</u>	<u>3,166</u>
Less: Provision for doubtful loans and advances to employees	2	2
	<u>3,743</u>	<u>3,164</u>

INFOSYS TECHNOLOGIES LIMITED

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*in Rs. crore, except as otherwise stated***Schedules to the Balance Sheet as at****December 31, 2009****March 31, 2009****9 CURRENT LIABILITIES**

Sundry creditors		
Goods and services *	78	35
Accrued salaries and benefits		
Salaries	24	38
Bonus and incentives	329	345
For other liabilities		
Provision for expenses	404	381
Retention monies #	67	53
Withholding and other taxes payable	314	206
Mark-to-market loss on forward and options contracts	-	98
Gratuity obligation - unamortised amount relating to plan amendment	26	29
Others	3	3
	<hr/>	<hr/>
	1,245	1,188
Advances received from clients	14	5
Unearned revenue	577	312
Unclaimed dividend	3	2
	<hr/>	<hr/>
	1,839	1,507
<i>*Includes dues to subsidiaries (refer to note 23.2.7)</i>	78	21
<i># Includes deposits received from subsidiary (refer to note 23.2.7)</i>	3	3

10 PROVISIONS

Proposed dividend	-	773
Provision for		
Tax on dividend	-	131
Income taxes *	702	575
Unavailed leave	242	244
Post-sales client support and warranties**	65	75
	<hr/>	<hr/>
	1,009	1,798

** Refer to note 23.2.11**** Refer to note 23.2.20*

INFOSYS TECHNOLOGIES LIMITED

Regd. office: Electronics City, Hosur Road, Bangalore – 560 100, India.

in Rs. crore, except as otherwise stated

Schedules to Profit and Loss account for the	Quarter ended		Nine months ended	
	December 31,		December 31,	
	2009	2008	2009	2008

11 SOFTWARE DEVELOPMENT EXPENSES

Salaries and bonus including overseas staff expenses	2,190	2,275	6,533	6,329
Overseas group health insurance	35	33	101	106
Contribution to provident and other funds	60	63	183	160
Staff welfare	9	19	21	51
Technical sub-contractors - subsidiaries	330	208	864	643
Technical sub-contractors - others	62	76	173	234
Overseas travel expenses	75	100	228	303
Visa charges and others	41	24	74	101
Software packages				
For own use	100	66	254	208
For service delivery to clients	-	5	16	27
Communication expenses	9	12	35	41
Computer maintenance	5	6	16	18
Consumables	5	4	16	15
Rent	5	6	17	19
Provision for post-sales client support and warranties	(26)	18	(10)	21
	2,900	2,915	8,521	8,276

12 SELLING AND MARKETING EXPENSES

Salaries and bonus including overseas staff expenses	194	182	544	497
Overseas group health insurance	1	2	3	4
Contribution to provident and other funds	1	1	3	2
Staff welfare	-	1	1	4
Overseas travel expenses	24	20	56	76
Visa charges and others	-	1	1	2
Traveling and conveyance	1	-	2	2
Commission charges	7	5	13	16
Brand building	11	12	41	55
Professional charges	9	4	17	17
Rent	3	3	9	10
Marketing expenses	4	5	8	13
Telephone charges	3	3	8	10
Communication expenses	-	-	1	1
Printing and stationery	1	-	1	1
Advertisements	-	1	-	1
Sales promotion expenses	-	-	-	1
	259	240	708	712

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in Rs. crore, except as otherwise stated

Schedules to Profit and Loss account for the	Quarter ended		Nine months ended	
	December 31,		December 31,	
	2009	2008	2009	2008
13 GENERAL AND ADMINISTRATION EXPENSES				
Salaries and bonus including overseas staff expenses	83	68	244	197
Overseas group health insurance	1	-	1	-
Contribution to provident and other funds	4	4	13	10
Professional charges	44	51	153	160
Telephone charges	23	38	80	106
Power and fuel	29	33	91	97
Traveling and conveyance	15	22	40	65
Overseas travel expenses	3	1	7	10
Visa charges and others	1	1	1	2
Office maintenance	30	33	101	100
Guest house maintenance	1	2	3	3
Insurance charges	5	4	17	13
Printing and stationery	1	3	6	8
Donations	11	7	34	19
Rent	7	5	21	15
Advertisements	1	-	2	3
Repairs to building	8	10	25	22
Repairs to plant and machinery	8	7	22	16
Rates and taxes	6	5	19	21
Professional membership and seminar participation fees	1	4	5	7
Postage and courier	1	1	6	6
Books and periodicals	2	1	3	2
Provision for bad and doubtful debts	(21)	14	24	52
Provision for doubtful loans and advances	-	-	-	-
Commission to non-whole time directors	1	1	4	4
Freight charges	1	1	1	1
Bank charges and commission	-	-	1	1
Research grants	15	1	20	3
Auditor's remuneration				
Statutory audit fees	1	-	1	-
Certification charges	-	-	-	-
Others	-	-	-	-
Out of pocket expenses	-	-	-	-
Miscellaneous expenses	-	1	-	2
	282	318	945	945

INFOSYS TECHNOLOGIES LIMITED

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in Rs. crore, except as otherwise stated

Schedules to Profit and Loss account for the	Quarter ended		Nine months ended	
	December 31,		December 31,	
	2009	2008	2009	2008

14 OTHER INCOME, NET

Interest received on deposits with banks and others*	151	218	556	586
Dividend received on investment in liquid mutual funds (non-trade unquoted)	40	-	72	-
Miscellaneous income, net**	10	23	22	33
Gains / (losses) on foreign currency, net	22	(193)	70	(363)
	<u>223</u>	<u>48</u>	<u>720</u>	<u>256</u>
<i>*includes tax deducted at source</i>	16	54	79	129

refer to note 23.2.6 and note 23.2.1415 PROVISION FOR TAXATION**

Income taxes*	542	231	1,361	726
MAT credit entitlement	-	6	(10)	(111)
Deferred taxes	(102)	(2)	(152)	(18)
	<u>440</u>	<u>235</u>	<u>1,199</u>	<u>597</u>

**Refer to note 23.2.11*

INFOSYS TECHNOLOGIES LIMITED

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*in Rs. crore, except as otherwise stated***Schedules to Cash Flow statements for the****Nine months ended
December 31,****2009****2008****16 CHANGE IN LOANS AND ADVANCES**

As per the balance sheet*	3,743	2,838
Less: Gratuity obligation - unamortised amount relating to plan amendment**	26	30
Deposits with financial institutions included in cash and cash equivalents***	1,500	1,000
Interest accrued but not due	5	6
MAT credit entitlement	272	280
Advance income taxes	364	183
	1,576	1,339
Less: Opening balance considered	1,354	851
	222	488

* includes loans to subsidiary and net of gratuity transitional liability

** refer to Note 23.2.21

*** Excludes restricted deposits held with LIC of Rs. 257 crore (Rs. 234 crore) for funding leave liability

17 CHANGE IN CURRENT LIABILITIES AND PROVISIONS

As per the balance sheet	2,848	2,490
Less: Unclaimed dividend	3	3
Gratuity obligation - unamortised amount relating to plan amendment	26	30
Provision for income taxes	702	563
	2,117	1,894
Less: Opening balance considered	1,795	1,491
	322	403

18 INCOME TAXES PAID

Charge as per the profit and loss account	1,199	597
Add/(Less) : Increase/(Decrease) in advance income taxes	96	(32)
Increase/(Decrease) in deferred taxes	152	18
Increase/(Decrease) in MAT credit entitlement	10	111
(Increase)/Decrease in income tax provision	(127)	(182)
	1,330	512

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*in Rs. crore, except as otherwise stated***Schedules to Cash Flow statements for the****Nine months ended
December 31,****2009 2008****19 PURCHASE OF FIXED ASSETS AND CHANGE IN CAPITAL WORK-IN-PROGRESS**

As per the balance sheet	601	1,298
Less: Opening capital work-in-progress	615	1,260
Add: Closing capital work-in-progress	423	847
	409	885

20 INVESTMENTS IN SECURITIES *

As per the balance sheet	6,269	1,179
Less: Investment in subsidiaries	109	22
Opening balance considered	1,005	964
	5,155	193

** Refer to note 23.2.15 for investment and redemptions***21 INTEREST AND DIVIDEND RECEIVED**

Interest and dividend income as per profit and loss account	628	586
Add: Opening interest accrued but not due	1	186
Less: Interest accrued on certificates of deposits	-	5
Less: Closing interest accrued but not due	5	6
	624	761

22 CASH AND CASH EQUIVALENTS AT THE END

As per the balance sheet	6,839	7,854
Add: Deposits with financial institution and body corporate (excluding interest accrued and not due)*	1,500	1,000
	8,339	8,854

** Excludes restricted deposits held with LIC of Rs. 257 crore (Rs. 234 crore) for funding leave liability (refer to note 23.2.23b)*