

**INFOSYS TECHNOLOGIES LIMITED**

*in Rs. crore*

<b>Balance Sheet as at March 31,</b>	<b>Schedule</b>	<b>2010</b>	<b>2009</b>
<b>SOURCES OF FUNDS</b>			
<b>SHAREHOLDERS' FUNDS</b>			
Share capital	1	287	286
Reserves and surplus	2	21,749	17,523
		<u>22,036</u>	<u>17,809</u>
<b>DEFERRED TAX LIABILITIES</b>	5	232	37
		<u><b>22,268</b></u>	<u><b>17,846</b></u>
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>			
Original cost	3	6,357	5,986
Less: Accumulated depreciation and amortization		2,578	2,187
Net book value		<u>3,779</u>	<u>3,799</u>
Add: Capital work-in-progress		409	615
		<u>4,188</u>	<u>4,414</u>
<b>INVESTMENTS</b>	4	4,636	1,005
<b>DEFERRED TAX ASSETS</b>	5	313	139
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>			
Sundry debtors	6	3,244	3,390
Cash and bank balances	7	9,797	9,039
Loans and advances	8	3,888	3,164
		<u>16,929</u>	<u>15,593</u>
<b>LESS: CURRENT LIABILITIES AND PROVISIONS</b>			
Current liabilities	9	1,763	1,507
Provisions	10	2,035	1,798
<b>NET CURRENT ASSETS</b>		<u>13,131</u>	<u>12,288</u>
		<u><b>22,268</b></u>	<u><b>17,846</b></u>
<b>SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS</b>	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  
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Prof. Marti G. Subrahmanyam  
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Dr. Omkar Goswami  
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K.V.Kamath  
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T. V. Mohandas Pai  
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Srinath Batni  
*Director*

V. Balakrishnan  
*Chief Financial Officer*

Bangalore  
April 13, 2010

Parvatheesam K.  
*Company Secretary*

Profit and Loss account for the	Schedule	Year ended March 31,	
		2010	2009
Income from software services and products		21,140	20,264
Software development expenses	11	11,559	11,145
<b>GROSS PROFIT</b>		<b>9,581</b>	<b>9,119</b>
Selling and marketing expenses	12	974	933
General and administration expenses	13	1,247	1,280
		2,221	2,213
<b>OPERATING PROFIT BEFORE DEPRECIATION</b>		<b>7,360</b>	<b>6,906</b>
Depreciation		807	694
<b>OPERATING PROFIT</b>		<b>6,553</b>	<b>6,212</b>
Other income, net	14	910	504
Provision for investments		(9)	2
<b>NET PROFIT BEFORE TAX AND EXCEPTIONAL ITEM</b>		<b>7,472</b>	<b>6,714</b>
Provision for taxation (refer to note 23.2.11)	15	1,717	895
<b>NET PROFIT AFTER TAX BEFORE EXCEPTIONAL ITEM</b>		<b>5,755</b>	<b>5,819</b>
Income on sale of investments, net of taxes (refer to note 23.2.26)		48	-
<b>NET PROFIT AFTER TAX AND EXCEPTIONAL ITEM</b>		<b>5,803</b>	<b>5,819</b>
<b>Balance Brought Forward</b>		<b>10,305</b>	<b>6,642</b>
Less: Residual dividend paid		-	1
Dividend tax on the above		-	-
		<b>10,305</b>	<b>6,641</b>
<b>AMOUNT AVAILABLE FOR APPROPRIATION</b>		<b>16,108</b>	<b>12,460</b>
Dividend			
Interim dividend		573	572
Final dividend		861	773
Total Dividend		1,434	1,345
Dividend tax		240	228
Amount transferred to general reserve		580	582
Amount transferred to capital reserve		48	-
Balance in profit and loss account		13,806	10,305
		<b>16,108</b>	<b>12,460</b>
<b>EARNINGS PER SHARE</b>			
Equity shares of par value Rs. 5/- each			
Before exceptional item			
Basic		100.37	101.65
Diluted		100.26	101.48
After exceptional item			
Basic		101.22	101.65
Diluted		101.10	101.48
Number of shares used in computing earnings per share <sup>(1)</sup>			
Basic		57,33,09,523	57,24,90,211
Diluted		57,39,49,631	57,34,63,181
<b>SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS</b>	23		

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

(1) Refer to note 23.2.19

As per our report attached  
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April 13, 2010

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Company Secretary

Cash Flow statement for the year ended March 31,	Schedule	2010	2009
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net profit before tax and exceptional item		7,472	6,714
Adjustments to reconcile net profit before tax to cash provided by operating activities			
Provision for investments		(9)	-
Depreciation		807	694
Interest and dividend income		(844)	(838)
Effect of exchange differences on translation of foreign currency cash and cash equivalents		68	(73)
Changes in current assets and liabilities			
Sundry debtors		146	(297)
Loans and advances	16	(363)	(512)
Current liabilities and provisions	17	252	304
		<u>7,529</u>	<u>5,992</u>
Income taxes paid	18	(1,653)	(840)
<b>NET CASH GENERATED BY OPERATING ACTIVITIES</b>		<b><u>5,876</u></b>	<b><u>5,152</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of fixed assets and change in capital work-in-progress	19	(581)	(1,177)
Investments in subsidiaries	20 (a)	(120)	(41)
Investments in other securities	20 (b)	(3,497)	-
Interest and dividend received	21	831	1,023
<b>CASH FLOWS FROM INVESTING ACTIVITIES BEFORE EXCEPTIONAL ITEM</b>		<b><u>(3,367)</u></b>	<b><u>(195)</u></b>
Proceeds on sale of long term investments, net of taxes (refer to note 23.2.26)		53	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<b><u>(3,314)</u></b>	<b><u>(195)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from issuance of share capital on exercise of stock options		88	64
Dividends paid including residual dividend		(1,346)	(2,132)
Dividend tax paid		(228)	(362)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>		<b><u>(1,486)</u></b>	<b><u>(2,430)</u></b>
Effect of exchange differences on translation of foreign currency cash and cash equivalents		(68)	73
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b><u>1,008</u></b>	<b><u>2,600</u></b>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		10,289	7,689
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	22	<b><u>11,297</u></b>	<b><u>10,289</u></b>
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	23		

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

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April 13, 2010

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**INFOSYS TECHNOLOGIES LIMITED**
*in Rs. crore, except as otherwise stated*
**Schedules to the Balance Sheet as at March 31,**
**2010**
**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 <sup>(1)</sup>	287	286
57,38,25,192 (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]

<b>287</b>	<b>286</b>
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Forfeited shares amounted to Rs. 1,500/- (Rs. 1,500/-)

*(1) For details of options in respect of equity shares, refer to note 23.2.10 and also refer to note 23.2.19 for details of basic and diluted shares*

**2 RESERVES AND SURPLUS**

Capital reserve	6	6
Add: Transferred from Profit and Loss account	48	-
	<u>54</u>	<u>6</u>

Share premium account - Opening balance	2,925	2,851
Add: Receipts on exercise of employee stock options	87	64
Income tax benefit arising from exercise of stock options	10	10
	<u>3,022</u>	<u>2,925</u>

General reserve - Opening balance	4,287	3,705
Add: Transferred from Profit and Loss account	580	582
	<u>4,867</u>	<u>4,287</u>

Balance in Profit and Loss account	13,806	10,305
	<u>21,749</u>	<u>17,523</u>

## INFOSYS TECHNOLOGIES LIMITED

### Schedules to the Balance Sheet

#### 3 FIXED ASSETS

*in Rs. crore except as otherwise stated*

Particulars	Original cost				Depreciation				Net book value	
	As at April 1, 2009	Additions during the year	Deductions/ Retirement during the year	As at March 31, 2010	As at April 1, 2009	For the year	Deductions during the year	As at March 31, 2010	As at March 31, 2010	As at March 31, 2009
Land : Free-hold	172	6	-	178	-	-	-	-	178	172
Leasehold	101	37	-	138	-	-	-	-	138	101
Buildings <sup>(1) (3)</sup>	2,863	346	-	3,209	532	205	-	737	2,472	2,331
Plant and machinery <sup>(2) (3)</sup>	1,100	177	128	1,149	487	238	128	597	552	613
Computer equipment <sup>(2) (3)</sup>	1,076	140	179	1,037	833	228	179	882	155	243
Furniture and fixtures <sup>(2) (3)</sup>	658	80	109	629	321	135	109	347	282	337
Vehicles	4	1	-	5	2	1	-	3	2	2
Intellectual property right	12	-	-	12	12	-	-	12	-	-
	<b>5,986</b>	<b>787</b>	<b>416</b>	<b>6,357</b>	<b>2,187</b>	<b>807</b>	<b>416</b>	<b>2,578</b>	<b>3,779</b>	<b>3,799</b>
Previous year	<b>4,508</b>	<b>1,822</b>	<b>344</b>	<b>5,986</b>	<b>1,837</b>	<b>694</b>	<b>344</b>	<b>2,187</b>	<b>3,799</b>	

Notes: 1) Buildings include Rs. 250/- being the value of 5 shares of Rs. 50/- each in Mittal Towers Premises Co-operative Society Limited.

2) During the year ended March 31, 2010 and March 31, 2009, certain assets which were old and not in use having gross book value of Rs. 387 crore and Rs. 344 crore respectively (net book value nil) were retired.

3) Includes certain assets provided on operating lease to Infosys BPO, a subsidiary. Refer to note 23.2.6 for details

**INFOSYS TECHNOLOGIES LIMITED**
*in Rs. crore, except as otherwise stated*
**Schedules to the Balance Sheet as at March 31,**
**2010**
**2009**
**4 INVESTMENTS <sup>(1)</sup>**
**Long- term investments– at cost**
**Trade (unquoted)**

Other investments	6	11
Less: Provision for investments	2	11
	<b>4</b>	<b>-</b>

**Non-trade (unquoted)**
**Subsidiaries**

Infosys BPO Limited <sup>(2)</sup>		
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	40	22
Infosys Technologies Sweden AB		
1,000 (Nil) equity shares of SEK 100 par value, fully paid	-	-
Infosys Technologies DO Brasil LTDA		
1,07,16,997 (Nil) shares of BRL 1.00 par value, fully paid	28	-
Infosys Public Services, Inc		
1,00,00,000 (Nil) common stock of USD 0.50 par value, fully paid	24	-
	<b>1,125</b>	<b>1,005</b>

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

Liquid mutual fund units	2,317	-
Certificates of deposit <sup>(3)</sup>	1,190	-
	<b>3,507</b>	<b>-</b>
	<b>4,636</b>	<b>1,005</b>
Aggregate amount of unquoted investments	<b>4,636</b>	<b>1,005</b>

*(1) Refer to note 23.2.15 for details of investments*

*(2) Investments include 13,36,331 (16,04,867) options of Infosys BPO*

*(3) Includes accrued interest of Rs. 10 crore (Nil)*

**5 DEFERRED TAXES**
**Deferred tax assets**

Fixed assets	201	118
Sundry debtors	28	8
Other assets	84	13
	<b>313</b>	<b>139</b>

**Deferred tax liabilities**

Branch profit tax	232	37
	<b>232</b>	<b>37</b>

**INFOSYS TECHNOLOGIES LIMITED**
*in Rs. crore, except as otherwise stated*
**Schedules to the Balance Sheet as at March 31,**
**2010**
**2009**
**6 SUNDRY DEBTORS<sup>(1)</sup>**

Debts outstanding for a period exceeding six months

Unsecured

Considered doubtful

79

39

Other debts

Unsecured

 Considered good<sup>(2)</sup>

3,244

3,390

Considered doubtful

21

66

3,344

3,495

Less: Provision for doubtful debts

100

105

**3,244**
**3,390**
*(1) Includes dues from companies where directors are interested*

11

8

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

56

5

**7 CASH AND BANK BALANCES<sup>(1)</sup>**

Cash on hand

-

-

Balances with scheduled banks

 In current accounts<sup>(2)</sup>

153

101

In deposit accounts

8,868

8,234

Balances with non-scheduled banks

In current accounts

776

704

**9,797**
**9,039**
*(1) Refer to note 23.2.12 for details of balances with scheduled and non-scheduled banks*
*(2) Includes balance in unclaimed dividend account (refer to note 23.2.23.a)*

2

2

**INFOSYS TECHNOLOGIES LIMITED**
*in Rs. crore, except as otherwise stated*

<b>Schedules to the Balance Sheet as at March 31,</b>	<b>2010</b>	<b>2009</b>
<b>8 LOANS AND ADVANCES</b>		
Unsecured, considered good		
Loans to subsidiary ( <i>refer to note 23.2.7</i> )	46	51
Advances		
Prepaid expenses	25	27
For supply of goods and rendering of services	5	6
Advance to gratuity trust	2	-
Withholding and other taxes receivable	321	149
Others	13	4
	<u>412</u>	<u>237</u>
Unbilled revenues	789	738
Advance income taxes	641	268
MAT credit entitlement ( <i>refer to note 23.2.11</i> )	-	262
Interest accrued but not due	4	1
Loans and advances to employees		
Housing and other loans	38	43
Salary advances	62	62
Electricity and other deposits	60	37
Rental deposits	13	13
Deposits with financial institutions ( <i>refer to note 23.2.13</i> )	1,781	1,503
Mark-to-market gain on forward and options contracts	88	-
	<u>3,888</u>	<u>3,164</u>
Unsecured, considered doubtful		
Loans and advances to employees	2	2
	<u>3,890</u>	<u>3,166</u>
Less: Provision for doubtful loans and advances to employees	2	2
	<u><b>3,888</b></u>	<u><b>3,164</b></u>



**INFOSYS TECHNOLOGIES LIMITED**

*in Rs. crore, except as otherwise stated*

**Schedules to the Balance Sheet as at March 31, 2010 2009**

**9 CURRENT LIABILITIES**

Sundry creditors		
Goods and services <sup>(1)</sup>	96	35
Accrued salaries and benefits		
Salaries	25	38
Bonus and incentives	421	345
For other liabilities		
Provision for expenses	375	381
Retention monies	66	50
Withholding and other taxes payable	235	206
Mark-to-market loss on forward and options contracts	-	98
Gratuity obligation - unamortised amount relating to plan amendment	26	29
Others <sup>(2)</sup>	8	6
	<u>1,252</u>	<u>1,188</u>
Advances received from clients	7	5
Unearned revenue	502	312
Unclaimed dividend	2	2
	<u>1,763</u>	<u>1,507</u>
<i>(1) Includes dues to subsidiaries (refer to note 23.2.7)</i>	95	21
<i>(2) Includes deposits received from subsidiary (refer to note 23.2.7)</i>	7	3

**10 PROVISIONS**

Proposed dividend	861	773
Provision for		
Tax on dividend	143	131
Income taxes <sup>(1)</sup>	719	575
Unavailed leave	239	244
Post-sales client support and warranties <sup>(2)</sup>	73	75
	<u>2,035</u>	<u>1,798</u>
<i>(1) Refer to note 23.2.11</i>		
<i>(2) Refer to note 23.2.20</i>		

**INFOSYS TECHNOLOGIES LIMITED**
*in Rs. crore, except as otherwise stated*

Schedules to Profit and Loss account for the	Year ended	
	March 31,	
	2010	2009
<b>11 SOFTWARE DEVELOPMENT EXPENSES</b>		
Salaries and bonus including overseas staff expenses	8,834	8,583
Overseas group health insurance	138	140
Contribution to provident and other funds	244	212
Staff welfare	28	60
Technical sub-contractors - subsidiaries	1,210	861
Technical sub-contractors - others	269	305
Overseas travel expenses	309	390
Visa charges and others	92	116
Software packages		
For own use	309	274
For service delivery to clients	17	41
Communication expenses	45	56
Computer maintenance	22	23
Consumables	22	20
Rent	22	25
Provision for post-sales client support and warranties	(2)	39
	<b>11,559</b>	<b>11,145</b>

**12 SELLING AND MARKETING EXPENSES**

Salaries and bonus including overseas staff expenses	750	675
Overseas group health insurance	3	5
Contribution to provident and other funds	4	2
Staff welfare	2	4
Overseas travel expenses	80	90
Visa charges and others	2	2
Traveling and conveyance	3	3
Commission charges	16	21
Brand building	55	62
Professional charges	22	21
Rent	12	13
Marketing expenses	11	15
Telephone charges	11	14
Communication expenses	1	2
Printing and stationery	1	1
Advertisements	-	2
Sales promotion expenses	1	1
	<b>974</b>	<b>933</b>

**INFOSYS TECHNOLOGIES LIMITED***in Rs. crore, except as otherwise stated***Schedules to Profit and Loss account for the****Year ended****March 31,****2010****2009****13 GENERAL AND ADMINISTRATION EXPENSES**

Salaries and bonus including overseas staff expenses	329	275
Overseas group health insurance	1	-
Contribution to provident and other funds	17	13
Professional charges	220	207
Telephone charges	106	139
Power and fuel	122	125
Traveling and conveyance	58	79
Overseas travel expenses	9	13
Visa charges and others	1	3
Office maintenance	132	138
Guest house maintenance	4	5
Insurance charges	23	18
Printing and stationery	8	9
Donations	43	21
Rent	28	22
Advertisements	3	4
Repairs to building	33	31
Repairs to plant and machinery	31	21
Rates and taxes	26	29
Professional membership and seminar participation fees	8	9
Postage and courier	8	8
Books and periodicals	3	3
Provision for bad and doubtful debts	(1)	74
Provision for doubtful loans and advances	-	1
Commission to non-whole time directors	6	6
Freight charges	1	1
Bank charges and commission	2	2
Research grants	25	19
Auditor's remuneration		
Statutory audit fees	1	1
Miscellaneous expenses	-	4
	<b>1,247</b>	<b>1,280</b>

**INFOSYS TECHNOLOGIES LIMITED***in Rs. crore, except as otherwise stated***Schedules to Profit and Loss account for the****Year ended****March 31,****2010****2009****14 OTHER INCOME, NET**

Interest received on deposits with banks and others (1)	743	836
Dividend received on investment in liquid mutual fund units (non-trade unquoted)	101	2
Miscellaneous income, net (2)	27	38
Gains / (losses) on foreign currency, net	39	(372)
	<b>910</b>	<b>504</b>
	95	179

*(1) includes tax deducted at source**(2) refer to note 23.2.6, 23.2.14 and note 23.2.25***15 PROVISION FOR TAXATION**

Income taxes <sup>(1)</sup>	1,984	991
MAT credit entitlement	(288)	(93)
Deferred taxes	21	(3)
	<b>1,717</b>	<b>895</b>

*(1) Refer to note 23.2.11*

**INFOSYS TECHNOLOGIES LIMITED**
*in Rs. crore, except as otherwise stated*
**Schedules to Cash Flow statements for the year ended March 31,**
**2010**
**2009**
**16 CHANGE IN LOANS AND ADVANCES**

As per the balance sheet <sup>(1)</sup>	3,888	3,164
Less: Gratuity obligation - unamortised amount relating to plan amendment <sup>(2)</sup>	26	29
Deposits with financial institutions included in cash and cash equivalents <sup>(3)</sup>	1,500	1,250
Interest accrued but not due	4	1
MAT credit entitlement	-	262
Advance income taxes	641	268
	<u>1,717</u>	<u>1,354</u>
Less: Opening balance considered	<u>1,354</u>	<u>842</u>
	<u><b>363</b></u>	<u><b>512</b></u>

*(1) includes loans to subsidiary and net of gratuity transitional liability*

*(2) refer to note 23.2.21*

*(3) Excludes restricted deposits held with LIC of Rs. 281 crore (Rs. 253 crore) for funding leave liability*

**17 CHANGE IN CURRENT LIABILITIES AND PROVISIONS**

As per the balance sheet	3,798	3,305
Less: Unclaimed dividend	2	2
Gratuity obligation - unamortised amount relating to plan amendment	26	29
Provisions separately considered in Cash Flow statement		
Income taxes	719	575
Proposed dividend	861	773
Tax on dividend	143	131
	<u>2,047</u>	<u>1,795</u>
Less: Opening balance considered	<u>1,795</u>	<u>1,491</u>
	<u><b>252</b></u>	<u><b>304</b></u>

**18 INCOME TAXES PAID**

Charge as per the profit and loss account	1,717	895
Add/(Less) : Increase/(Decrease) in advance income taxes	373	53
Increase/(Decrease) in deferred taxes	(21)	3
Increase/(Decrease) in MAT credit entitlement	(262)	93
Income tax benefit arising from exercise of stock options	(10)	(10)
(Increase)/Decrease in income tax provision	(144)	(194)
	<u>1,653</u>	<u>840</u>

**Schedules to Cash Flow statements for the year ended March 31,** **2010** **2009**

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

As per the balance sheet	787	1,822
Less: Opening capital work-in-progress	615	1,260
Add: Closing capital work-in-progress	409	615
	<b>581</b>	<b>1,177</b>

**20 (a) INVESTMENTS IN SUBSIDIARIES <sup>(1)</sup>**

As per the balance sheet	1,125	1,005
Less: Opening balance considered	1,005	964
	<b>120</b>	<b>41</b>

(1) Refer to note 23.2.15 for investment made in subsidiaries

**20 (b) INVESTMENTS IN SECURITIES <sup>(1)</sup>**

As per the balance sheet	3,507	-
Less: Closing balance of interest accrued on certificates of deposit	10	-
	<b>3,497</b>	<b>-</b>

(1) 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	844	838
Add: Opening interest accrued but not due	1	186
Less: Closing balance of interest accrued on certificates of deposit	10	-
Closing interest accrued but not due	4	1
	<b>831</b>	<b>1,023</b>

**22 CASH AND CASH EQUIVALENTS AT THE END**

As per the balance sheet	9,797	9,039
Add: Deposits with financial institutions (excluding interest accrued and not due) <sup>(1)</sup>	1,500	1,250
	<b>11,297</b>	<b>10,289</b>

(1) Excludes restricted deposits held with LIC of Rs. 281 crore (Rs. 253 crore) for funding leave liability (refer to note 23.2.23b)