

INFOSYS TECHNOLOGIES LIMITED

in Rs. crore

Balance Sheet as at March 31,	Schedule	2010	2009
SOURCES OF FUNDS			
SHAREHOLDERS' FUNDS			
Share capital	1	287	286
Reserves and surplus	2	21,749	17,523
		<u>22,036</u>	<u>17,809</u>
DEFERRED TAX LIABILITIES	5	232	37
		<u>22,268</u>	<u>17,846</u>
APPLICATION OF FUNDS			
FIXED ASSETS			
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>
INVESTMENTS	4	4,636	1,005
DEFERRED TAX ASSETS	5	313	139
CURRENT ASSETS, LOANS AND ADVANCES			
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>
LESS: CURRENT LIABILITIES AND PROVISIONS			
Current liabilities	9	1,763	1,507
Provisions	10	2,035	1,798
NET CURRENT ASSETS		<u>13,131</u>	<u>12,288</u>
		<u>22,268</u>	<u>17,846</u>
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
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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

Bangalore
April 13, 2010

Parvatheesam K.
Company Secretary

Profit and Loss account for the	Schedule	Quarter ended March 31,		Year ended March 31,	
		2010	2009	2010	2009
Income from software services and products		5,500	5,253	21,140	20,264
Software development expenses	11	3,038	2,869	11,559	11,145
GROSS PROFIT		2,462	2,384	9,581	9,119
Selling and marketing expenses	12	266	221	974	933
General and administration expenses	13	302	335	1,247	1,280
		568	556	2,221	2,213
OPERATING PROFIT BEFORE DEPRECIATION		1,894	1,828	7,360	6,906
Depreciation		194	209	807	694
OPERATING PROFIT		1,700	1,619	6,553	6,212
Other income, net	14	190	248	910	504
Provision for investments		(10)	-	(9)	2
NET PROFIT BEFORE TAX AND EXCEPTIONAL ITEM		1,900	1,867	7,472	6,714
Provision for taxation (refer to note 23.2.11)	15	518	298	1,717	895
NET PROFIT AFTER TAX BEFORE EXCEPTIONAL ITEM		1,382	1,569	5,755	5,819
Income on sale of investments, net of taxes (refer to note 23.2.26)		48	-	48	-
NET PROFIT AFTER TAX AND EXCEPTIONAL ITEM		1,430	1,569	5,803	5,819
Balance Brought Forward		14,008	10,222	10,305	6,642
Less: Residual dividend paid		-	-	-	1
Dividend tax on the above		-	-	-	-
		14,008	10,222	10,305	6,641
AMOUNT AVAILABLE FOR APPROPRIATION		15,438	11,791	16,108	12,460
Dividend					
Interim dividend		-	-	573	572
Final dividend		861	773	861	773
Total Dividend		861	773	1,434	1,345
Dividend tax		143	131	240	228
Amount transferred to general reserve		580	582	580	582
Amount transferred to capital reserve		48	-	48	-
Balance in profit and loss account		13,806	10,305	13,806	10,305
		15,438	11,791	16,108	12,460
EARNINGS PER SHARE					
Equity shares of par value Rs. 5/- each					
Before exceptional item					
Basic		24.07	27.38	100.37	101.65
Diluted		24.06	27.35	100.26	101.48
After exceptional item					
Basic		24.92	27.38	101.22	101.65
Diluted		24.90	27.35	101.10	101.48
Number of shares used in computing earnings per share ⁽¹⁾					
Basic		57,36,75,913	57,27,46,241	57,33,09,523	57,24,90,211
Diluted		57,41,22,644	57,33,87,566	57,39,49,631	57,34,63,181
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	23				

Note: 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
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

Bangalore
April 13, 2010
Parvatheesam K.
Company Secretary

Cash Flow statement for the year ended March 31,	Schedule	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES			
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)
NET CASH GENERATED BY OPERATING ACTIVITIES		<u>5,876</u>	<u>5,152</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
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
CASH FLOWS FROM INVESTING ACTIVITIES BEFORE EXCEPTIONAL ITEM		<u>(3,367)</u>	<u>(195)</u>
Proceeds on sale of long term investments, net of taxes (refer to note 23.2.26)		53	-
NET CASH USED IN INVESTING ACTIVITIES		<u>(3,314)</u>	<u>(195)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
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)
NET CASH USED IN FINANCING ACTIVITIES		<u>(1,486)</u>	<u>(2,430)</u>
Effect of exchange differences on translation of foreign currency cash and cash equivalents		(68)	73
NET INCREASE IN CASH AND CASH EQUIVALENTS		<u>1,008</u>	<u>2,600</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		10,289	7,689
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	22	<u>11,297</u>	<u>10,289</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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Bangalore
April 13, 2010

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Company Secretary

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 ⁽¹⁾	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]

287	286
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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 ^{(1) (3)}	2,863	346	-	3,209	532	205	-	737	2,472	2,331
Plant and machinery ^{(2) (3)}	1,100	177	128	1,149	487	238	128	597	552	613
Computer equipment ^{(2) (3)}	1,076	140	179	1,037	833	228	179	882	155	243
Furniture and fixtures ^{(2) (3)}	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	-	-
	5,986	787	416	6,357	2,187	807	416	2,578	3,779	3,799
Previous year	4,508	1,822	344	5,986	1,837	694	344	2,187	3,799	

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 ⁽¹⁾
Long- term investments– at cost
Trade (unquoted)

Other investments	6	11
Less: Provision for investments	2	11
	4	-

Non-trade (unquoted)
Subsidiaries

Infosys BPO Limited ⁽²⁾		
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	-
	1,125	1,005

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

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

(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
	313	139

Deferred tax liabilities

Branch profit tax	232	37
	232	37

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

Debts outstanding for a period exceeding six months

Unsecured

Considered doubtful

79

39

Other debts

Unsecured

 Considered good⁽²⁾

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⁽¹⁾

Cash on hand

-

-

Balances with scheduled banks

 In current accounts⁽²⁾

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

Schedules to the Balance Sheet as at March 31,	2010	2009
8 LOANS AND ADVANCES		
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>3,888</u>	<u>3,164</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 ⁽¹⁾	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 ⁽²⁾	8	6
	1,252	1,188
Advances received from clients	7	5
Unearned revenue	502	312
Unclaimed dividend	2	2
	1,763	1,507
<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 ⁽¹⁾	719	575
Unavailed leave	239	244
Post-sales client support and warranties ⁽²⁾	73	75
	2,035	1,798
<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	Quarter ended		Year ended	
	March 31,		March 31,	
	2010	2009	2010	2009
11 SOFTWARE DEVELOPMENT EXPENSES				
Salaries and bonus including overseas staff expenses	2,301	2,254	8,834	8,583
Overseas group health insurance	37	34	138	140
Contribution to provident and other funds	61	52	244	212
Staff welfare	7	9	28	60
Technical sub-contractors - subsidiaries	346	218	1,210	861
Technical sub-contractors - others	96	71	269	305
Overseas travel expenses	81	87	309	390
Visa charges and others	18	15	92	116
Software packages				
For own use	55	66	309	274
For service delivery to clients	1	14	17	41
Communication expenses	10	15	45	56
Computer maintenance	6	5	22	23
Consumables	6	5	22	20
Rent	5	6	22	25
Provision for post-sales client support and warranties	8	18	(2)	39
	3,038	2,869	11,559	11,145

12 SELLING AND MARKETING EXPENSES

Salaries and bonus including overseas staff expenses	206	178	750	675
Overseas group health insurance	-	1	3	5
Contribution to provident and other funds	1	-	4	2
Staff welfare	1	-	2	4
Overseas travel expenses	24	14	80	90
Visa charges and others	1	-	2	2
Traveling and conveyance	1	1	3	3
Commission charges	3	5	16	21
Brand building	14	7	55	62
Professional charges	5	4	22	21
Rent	3	3	12	13
Marketing expenses	3	2	11	15
Telephone charges	3	4	11	14
Communication expenses	-	1	1	2
Printing and stationery	-	-	1	1
Advertisements	-	1	-	2
Sales promotion expenses	1	-	1	1
	266	221	974	933

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

Schedules to Profit and Loss account for the	Quarter ended		Year ended	
	March 31,		March 31,	
	2010	2009	2010	2009
13 GENERAL AND ADMINISTRATION EXPENSES				
Salaries and bonus including overseas staff expenses	85	78	329	275
Overseas group health insurance	-	-	1	-
Contribution to provident and other funds	4	3	17	13
Professional charges	67	47	220	207
Telephone charges	26	33	106	139
Power and fuel	31	28	122	125
Traveling and conveyance	18	14	58	79
Overseas travel expenses	2	3	9	13
Visa charges and others	-	1	1	3
Office maintenance	31	38	132	138
Guest house maintenance	1	2	4	5
Insurance charges	6	5	23	18
Printing and stationery	2	1	8	9
Donations	9	2	43	21
Rent	7	7	28	22
Advertisements	1	1	3	4
Repairs to building	8	9	33	31
Repairs to plant and machinery	9	5	31	21
Rates and taxes	7	8	26	29
Professional membership and seminar participation fees	3	2	8	9
Postage and courier	2	2	8	8
Books and periodicals	-	1	3	3
Provision for bad and doubtful debts	(25)	22	(1)	74
Provision for doubtful loans and advances	-	1	-	1
Commission to non-whole time directors	2	2	6	6
Freight charges	-	-	1	1
Bank charges and commission	1	1	2	2
Research grants	5	16	25	19
Auditor's remuneration				
Statutory audit fees	-	1	1	1
Miscellaneous expenses	-	2	-	4
	302	335	1,247	1,280

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

Schedules to Profit and Loss account for the	Quarter ended		Year ended	
	March 31,		March 31,	
	2010	2009	2010	2009
14 OTHER INCOME, NET				
Interest received on deposits with banks and others (1)	187	250	743	836
Dividend received on investment in liquid mutual fund units (non-trade unquoted)	29	2	101	2
Miscellaneous income, net (2)	5	5	27	38
Gains / (losses) on foreign currency, net	(31)	(9)	39	(372)
	<u>190</u>	<u>248</u>	<u>910</u>	<u>504</u>
(1) includes tax deducted at source	16	50	95	179
(2) refer to note 23.2.6, 23.2.14 and note 23.2.25				
15 PROVISION FOR TAXATION				
Income taxes (1)	623	265	1,984	991
MAT credit entitlement	(278)	18	(288)	(93)
Deferred taxes	173	15	21	(3)
	<u>518</u>	<u>298</u>	<u>1,717</u>	<u>895</u>
(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 ⁽¹⁾	3,888	3,164
Less: Gratuity obligation - unamortised amount relating to plan amendment ⁽²⁾	26	29
Deposits with financial institutions included in cash and cash equivalents ⁽³⁾	1,500	1,250
Interest accrued but not due	4	1
MAT credit entitlement	-	262
Advance income taxes	641	268
	1,717	1,354
Less: Opening balance considered	1,354	842
	363	512

(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
	2,047	1,795
Less: Opening balance considered	1,795	1,491
	252	304

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)
	1,653	840

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
	581	1,177

20 (a) INVESTMENTS IN SUBSIDIARIES ⁽¹⁾

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

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

20 (b) INVESTMENTS IN SECURITIES ⁽¹⁾

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

(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
	831	1,023

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) ⁽¹⁾	1,500	1,250
	11,297	10,289

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