



Common Size Income Statement- TATA CONSULTANCY SERVICES LTD

Particulars	Mar-15	Mar-16	Mar-17	Mar-18	Mar-19	Mar-20	Mar-21	Mar-22	Mar-23	Mar-24
Sales	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Raw Material Cost	0.00%	0.00%	0.08%	0.07%	0.03%	0.01%	0.01%	0.02%	0.02%	0.02%
Change in Inventory	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Power and Fuel	0.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Mfr. Exp	25.87%	2.37%	2.30%	2.12%	1.52%	1.20%	0.88%	0.59%	0.82%	1.52%
Employee Cost	40.89%	50.94%	52.24%	53.93%	53.42%	54.76%	55.92%	56.09%	56.56%	58.17%
Selling and Admin	5.12%	14.35%	13.90%	13.65%	13.92%	13.08%	11.16%	12.09%	12.82%	10.03%
Other Expenses	1.65%	4.11%	4.10%	3.80%	4.13%	4.11%	3.67%	3.54%	3.50%	3.58%
Other Income	3.93%	2.84%	3.58%	2.96%	2.94%	2.93%	1.17%	2.10%	1.53%	1.44%
Depreciation	1.90%	1.74%	1.68%	1.64%	1.40%	2.25%	2.48%	2.40%	2.23%	2.07%
Interest	0.11%	0.03%	0.03%	0.04%	0.14%	0.59%	0.39%	0.41%	0.35%	0.32%
Profit before Tax	27.79%	29.31%	29.26%	27.69%	28.38%	26.92%	26.65%	26.95%	25.24%	25.74%
Tax	6.59%	6.90%	6.91%	6.67%	6.83%	6.24%	6.82%	6.90%	6.48%	6.60%
Net Profit	20.97%	22.34%	22.29%	20.98%	21.49%	20.61%	19.75%	19.99%	18.69%	19.06%
Dividend Amount	16.35%	7.89%	7.85%	7.76%	7.68%	17.44%	8.56%	8.21%	18.67%	10.97%
EBITDA	29.58%	31.01%	30.91%	29.33%	29.86%	29.69%	29.44%	29.70%	27.74%	28.05%

Common Size Balance Sheet- TATA CONSULTANCY SERVICES LTD

Particulars	Mar-15	Mar-16	Mar-17	Mar-18	Mar-19	Mar-20	Mar-21	Mar-22	Mar-23	Mar-24
Total Liabilities	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Equity Share Capital	0.27%	0.22%	0.19%	0.18%	0.33%	0.31%	0.28%	0.26%	0.26%	0.25%
Reserves	68.79%	80.27%	84.06%	80.80%	78.20%	69.72%	66.21%	62.99%	63.04%	61.95%
Borrowings	0.49%	0.28%	0.28%	0.23%	0.05%	6.80%	6.00%	5.55%	5.38%	5.51%
Other Liabilities	30.45%	19.23%	15.47%	18.79%	21.42%	23.16%	27.51%	31.20%	31.32%	32.28%

Total Assets	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Net Block	15.87%	13.34%	11.43%	11.39%	10.79%	17.42%	16.17%	15.11%	14.36%	13.48%
Capital Work in Progress	3.77%	1.89%	1.51%	1.22%	0.85%	0.75%	0.71%	0.86%	0.86%	1.08%
Investments	2.27%	25.85%	41.02%	34.25%	25.75%	21.94%	22.60%	21.63%	26.01%	21.83%
Other Assets	24.88%	23.95%	19.86%	22.58%	27.32%	26.41%	30.20%	19.79%	16.05%	17.63%
Receivables	27.88%	27.27%	22.10%	23.73%	24.01%	25.42%	23.14%	29.67%	34.97%	36.83%
Inventory	0.02%	0.02%	0.02%	0.02%	0.01%	0.00%	0.01%	0.01%	0.02%	0.02%
Cash & Bank	25.31%	7.69%	4.05%	6.81%	11.28%	8.05%	7.18%	12.93%	7.72%	9.13%