

S. D. CHOPRA & ASSOCIATES

CHARTERED ACCOUNTANTS

512-B, MODI (HEMKUNT) TOWER, 98, NEHRU PLACE, NEW DELHI-110019 Ph. 26425422, 26425622

STATEMENT OF ASSETS AND LIABILITIES

As per the books of accounts and other relevant records such as unaudited provisional financial statements, groupings, trial balance etc. maintained by M/s HCL Infosystems Ltd. and produced before us for our verification and based on the explanations and clarifications, it is certified that the provisional statement of Assets and Liabilities of the Demerged Divisions as on January 1, 2013 are as detailed under:

(Amount in Rs/Crores)

Particulars	Hardware Solutions Division	Services Division	Learning Division
Net Block of Fixed Assets	84.93	55.79	38.00
Investments	8.41	42.56	-
Current Assets, Loans and Advances	2,881.43	331.85	117.85
Deferred Tax Assets	48.68	5.65	2.68
Total Assets (A)	3,023.45	435.85	158.53
Loans	373.19	197.89	1.20
Current Liabilities and Provisions	1,467.36	169.23	44.32
Total Liabilities (B)	1,840.55	367.12	45.52
Net Assets (A-B)	1,182.90	68.73	113.01

Notes:

- The aforesaid computation has been made solely for filing in connection with obtaining its "no objection certificate" to the proposed Scheme of Arrangement between HCL Infosystems Limited and HCL System Integration Limited and HCL Care Limited and HCL



Learning Limited and HCL Infocom Limited and their respective Shareholders and Creditors, and is not to be considered for any other purpose.



S.D. Chopra
Proprietor

M. No. 82537

For and on behalf of
S.D. Chopra & Associates
Chartered Accountants

Place: New Delhi
Date : 30.04.2013