

**REGISTRAR'S COPY**

**ACS Worldwide Lending Limited**

Report and Financial Statements

Year Ended

30 June 2009

Company Number 05470127

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# **ACS Worldwide Lending Limited**

## **Directors' Report and Financial Statements**

**For the Year Ended 30 June 2009**

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# **ACS Worldwide Lending Limited**

## **Directors' Report and Financial Statements**

### **Officers and Professional Advisers**

#### **Directors**

David W. Selzer  
Nancy P. Vineyard

#### **Secretary**

Lowell K. Brickman

#### **Registered Office**

160 Queen Victoria Street  
London  
EC4V 4AN

#### **Registered Number**

05470127

#### **Registered Auditors**

BDO LLP  
Kings Wharf  
20-30 Kings Road  
Reading  
Berkshire  
RG1 3EX

# ACS Worldwide Lending Limited

## Directors' Report for the year ended 30 June 2009

The Directors of ACS Worldwide Lending Limited (the "Company") present their annual report and the audited financial statements for the year ended 30 June 2009.

### Activities

The Company was established as a group treasury company and its principal activities include the provision of financial services for the ultimate parent company Affiliated Computer Services, Inc ("ACS, Inc"), a company that is incorporated in the United States of America, and ACS, Inc's worldwide affiliates.

During the year ended 30 June 2009, the Company made available loans to affiliates in order to provide short term funding for working capital needs and acquisition loans. In certain instances where affiliates have surplus funds, these are deposited with the Company so that the group treasury company can manage its cash flow.

### Receivable contributed and share issued

On 1 July 2008, ACS, Inc contributed a €28.18m receivable representing and equal to the amount owing to ACS, Inc under a loan agreement between ACS, Inc and the Company to ACS Commercial Solutions, Inc, its wholly owned subsidiary. As of the same date, ACS Commercial Solutions, Inc contributed the same receivable in turn to ACS Global, Inc, and ACS Global, Inc contributed it on to Affiliated Computer Services International, BV in the Netherlands. On 25 September 2008, Affiliated Computer Services International, BV contributed the same receivable to ACS Business Process Solutions Ltd, the immediate parent company of the Company in exchange for a new ordinary €1 share and share premium. On the same date, ACS Business Process Solutions Ltd contributed this same receivable to the Company in full down-payment of the amount that was owed to ACS, Inc and the Company issued a new ordinary €1 share with share premium. This transaction increased the net assets of the Company by €28.18m.

### Review of Business

The Directors are satisfied with the performance of the Company during the year. The Company shall continue to develop its function for the ACS, Inc worldwide operations.

The purpose of the Company is to facilitate cash management, ensure that lending facilities are in place to fund commercial and acquisition activity, and to manage any foreign exchange or group treasury related issues that arise.

### Future Developments

The Company shall continue to provide loans to affiliated companies and take deposits of surplus cash from affiliated companies in its role as the group treasury company.

### Description of the Principal Risks and Uncertainties

The Company is the group treasury company and as such the day-to-day management of the Company is undertaken by the Corporate Treasury Department that is located in Dallas, Texas, USA and London. The Corporate Treasury Department functions by means of controls and procedures that have been designed to limit the exposure to fraud or any malpractice. As such, the general management of the Company is reviewed at several different stages at the highest level of ACS, Inc management.

# ACS Worldwide Lending Limited

## Directors' Report (continued)

It is the Corporate Treasury Department that has the necessary expertise to negotiate bank pricing and to engage with the banks at a corporate level and the Corporate Treasury Department performs this role for the Company.

ACS, Inc and the Company are co-borrowers on the non-US element of the Credit Facility with Citicorp USA, Inc (see Note 10). The Company is unable to draw down on this Facility without the written authorisation of ACS, Inc. This serves to further limit the risk of exposure to malpractice and compels employees of the ACS, Inc group to route Company activity through the various stages of review that have been established within ACS, Inc management.

### (a) Cash Flow Risk

The Corporate Treasury Department receives weekly twelve-week cash forecasts that provide information about non-US cash flow. In addition, Treasury employees monitor worldwide group bank account activity and are involved in key decisions for the movement of funds from one account to another. This knowledge, combined with the experience of the Corporate Treasury Department, enables the Company to be prepared for future cash flow fluctuations.

### (b) Liquidity Risk

In such circumstances where the ACS, Inc group is in a net deficit cash position, the Company is able to borrow from the Credit Facility. This greatly reduces any cash flow uncertainty that would face the Company or the ACS, Inc group. The Company, together with ACS, Inc, manages significant lending and borrowing contracts and as such has control over the ACS, Inc group liquidity.

### (c) Foreign Exchange Risk

The Company actively identifies and manages foreign exchange exposure that arises on cross currency assets and liabilities by utilising natural hedging (see Hedging below).

## Hedging

The Company engages in transactions that involve the management of different currencies to that of the functional currency of the Company itself. This gives rise to a transaction risk that the foreign currency exposure could adversely impact cash flow and create unmonitored fluctuations to the profit and loss account. Given that the Company is a centralised treasury entity that is managed by personnel with significant expertise in this risk area, the Company has resolved to identify areas of greater risk and to manage these with natural hedges. The Company identifies and establishes an asset or assets that are denominated in one currency that provide an opposite offset, wherever possible to the maximum extent equal in nature, to the foreign currency exposure that arises on a balance sheet liability or liabilities that are denominated in another currency, where one group of assets or liabilities is in the functional currency of the Company. Such hedging does not require the purchase of derivative contracts and therefore does not fall under the accounting and reporting provisions of Financial Reporting Standard 26 'Financial Instruments: Recognition and Measurement'.

## Results

The profit after taxation for the year was €36,000 (2008: €2,529,000). In this period, the Company has been charged for its claim of group relief from affiliates at gross value. Accordingly the profit after taxation is reduced to the extent of any such claim, being in the amount €3,287,000.

The Directors paid a dividend during the year of €4,000,000 (2008: nil).

# ACS Worldwide Lending Limited

## Directors' Report (continued)

### Directors

The Directors of the Company, who held office during the year and up to the date of the signing of these financial statements, are given below.

D. W. Selzer  
N. P. Vineyard

The Directors received no emoluments for their services to the Company during the year.

The Directors confirm that the Company has no employees.

### Statement of Directors' Responsibilities

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Auditors

BDO LLP have expressed their willingness to continue in office. A Resolution to reappoint BDO Stoy Hayward LLP as auditors was signed on 9 September 2009.

BDO Stoy Hayward LLP changed its name on 1 October 2009 to BDO LLP.

# ACS Worldwide Lending Limited

## Directors' Report (continued)

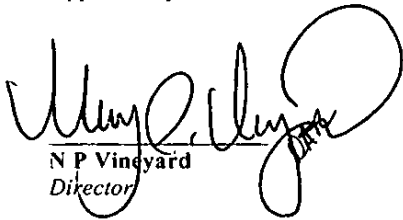
### Disclosure of Information to Auditors

Each of the persons who is a Director at the date of approval of this report confirms that:

- (1) so far as the Director is aware, there is no relevant audit information of which the Company's auditors are unaware; and
- (2) the Director has taken all the steps that ought to have been taken as a Director in order to have sufficient awareness of any relevant audit information and to establish that the Company's auditors are aware of that information.

This Directors Report has been prepared in accordance with the provisions applicable to companies entitled to the Small Companies exemption.

Approved by the Board of Directors and signed on behalf of the Board



N P Vinyard  
Director

23 NOV 2009

# **ACS Worldwide Lending Limited**

## **Independent Auditor's Report to the Members of ACS Worldwide Lending Limited**

We have audited the financial statements of ACS Worldwide Lending Limited for the year ended 30 June 2009 which comprise the Profit and Loss account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This Report is made solely to the Company's members, as a body, in accordance with sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this Report, or for the opinions we have formed.

### **Respective Responsibilities of Directors and Auditors**

As explained more fully in the Statement of Directors' Responsibilities, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (United Kingdom and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the Audit of the Financial Statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements.

### **Opinion on Financial Statements**

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 30 June 2009 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or



## ACS Worldwide Lending Limited

### Independent Auditor's Report to the Members of ACS Worldwide Lending Limited (continued)

- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



Andrea Porter (*Senior Statutory Auditor*)  
For and on behalf of BDO LLP, statutory auditor  
Reading  
United Kingdom

25 November 2009

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

# ACS Worldwide Lending Limited

## Profit and Loss Account for the Year Ended 30 June 2009

	Note	2009 €'000	2008 €'000
Interest Income	2	5,294	5,830
Interest Payable	3	(2,826)	(4,603)
<b>Net Interest Income</b>		<u>2,468</u>	<u>1,227</u>
Administrative Expenses	4	(145)	(177)
Exceptional Item: Foreign Exchange Gain	5	1,014	1,590
<b>Total Administrative Income</b>		<u>869</u>	<u>1,413</u>
<b>Operating Profit/Profit on Ordinary Activities Before Taxation</b>		<b>3,337</b>	<b>2,640</b>
Amount payable to a fellow subsidiary in respect of group relief		<u>(3,287)</u>	<u>-</u>
<b>Profit on ordinary activities before taxation</b>		<b>50</b>	<b>2,640</b>
Taxation	6	(14)	(111)
<b>Profit on Ordinary Activities After Taxation</b>	12	<u><b>36</b></u>	<u><b>2,529</b></u>

The notes on pages 12 to 20 form part of these financial statements.

All items dealt with in arriving at the profit on ordinary activities before taxation relate to continuing operations.

The Company has no recognised gains or losses other than those included in the results above, and therefore no separate statement of total recognised gains and losses has been presented.

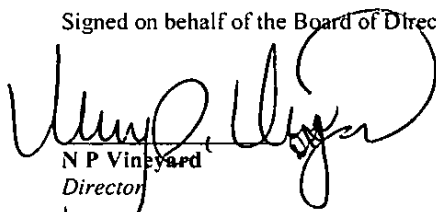
# ACS Worldwide Lending Limited

## Balance Sheet as at 30 June 2009

	Note	2009 €'000	2008 €'000
<b>Current Assets</b>			
Debtors – Due Within One Year	8	92,250	113,602
Cash at Bank		<u>7,153</u>	<u>3,274</u>
		99,403	116,876
<b>Current Liabilities</b>			
Creditors – Amounts Falling Due Within One Year	9	<u>(38,759)</u>	<u>(53,641)</u>
<b>Net Current Assets</b>		60,644	63,235
<b>Creditors - Due After One Year</b>	10	<u>(30,954)</u>	<u>(57,761)</u>
<b>Net Assets</b>		<u>29,690</u>	<u>5,474</u>
<b>Capital and Reserves</b>			
Called Up Share Capital	11	-	-
Share Premium	12	29,629	1,449
Profit and Loss Account	12	<u>61</u>	<u>4,025</u>
<b>Equity Shareholders' Funds</b>	13	<u>29,690</u>	<u>5,474</u>

The notes on pages 12 to 20 form part of these financial statements. These financial statements were approved by the Board of Directors and authorised for issue on **23 Nov** 2009.

Signed on behalf of the Board of Directors

  
**N P Vineyard**  
 Director  
**23 Nov** 2009

# ACS Worldwide Lending Limited

## Notes to the Accounts for the Year Ended 30 June 2009

### 1 Principal Accounting Policies

#### Basis of Preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards in the United Kingdom. The Directors consider that the principal accounting policies that are set out below are suitable, have been consistently applied and are supported by reasonable and prudent judgments and estimates.

#### Functional Currency Declaration

The Directors have resolved that the functional currency of the Company is the Euro. The Directors made this resolution based on the large volume of Euro denominated transactions that the Company enters into.

The rate of foreign exchange from Pounds Sterling into Euro as at 30 June 2009 is 1.17597 (as at 30 June 2008 1.26299).

#### Cash Flow Statement

The Company is exempt from preparing a cash flow statement under FRS 1 (Revised 1996) as it is a wholly owned subsidiary of a group which prepares consolidated financial statements which are publicly available.

#### Taxation

Current tax, including United Kingdom corporation tax and foreign tax, is provided at amounts that are expected to be paid (or recovered) using the tax rates that have been enacted or substantially enacted at the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

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# ACS Worldwide Lending Limited

## Notes to the Accounts for the Year Ended 30 June 2009

### 1 Principal Accounting Policies (continued)

#### Foreign Currencies

In accordance with SSAP 20 "Foreign Currency Translation", trading transactions denominated in foreign currencies are translated into Euros at the exchange rate ruling when the transaction was entered into. Monetary assets and liabilities denominated in foreign currencies are translated into Euros at the exchange rate at the balance sheet date. Exchange gains and losses arising on the settlement of trading transactions and the revaluation of monetary assets and liabilities are included in the profit and loss account.

The Company entered into the natural hedging of GBP and HKD, being foreign currencies, in order to offset the underlying balance sheet exposure of notes denominated in GBP and HKD. The hedging does not qualify for FRS 26 "Financial Instruments: Recognition and Measurement" treatment and thus the Company recognises the hedge gains or losses through the profit and loss account.

#### Related Party Disclosures

No disclosure of transactions with Affiliated Computer Services, Inc group companies has been provided in these financial statements, as permitted by the exemptions available under FRS 8 "Related Party Disclosures".

#### Revenue Recognition

The Company accrues interest receivable and payable pursuant to the terms and conditions of the Credit Facility Agreement, Loan Agreements and Deposit Agreements to which the Company is party. Intercompany interest income and expense excludes value added tax given that such financial income and expense is outside the scope of standard rated value added tax.

# ACS Worldwide Lending Limited

## Notes to the Accounts for the Year Ended 30 June 2009

### 2 Interest Income

	2009 €'000	2008 €'000
<b>By Category</b>		
Related Party	5,167	5,601
Third Party (Bank Interest)	127	229
	<u>5,294</u>	<u>5,830</u>

	2009 €'000	2008 €'000
<b>By Geographical Destination (Related Party)</b>		
Mainland Europe	4,911	5,601
United Kingdom	256	-
	<u>5,167</u>	<u>5,601</u>

### 3 Interest Payable

	2009 €'000	2008 €'000
<b>By Category</b>		
Related Party	1,242	1,842
Third Party (Bank Interest)	1,584	2,761
	<u>2,826</u>	<u>4,603</u>

	2009 €'000	2008 €'000
<b>By Geographical Destination (Related Party)</b>		
Americas	-	599
Asia Pacific	36	56
Mainland Europe	843	739
United Kingdom	363	448
	<u>1,242</u>	<u>1,842</u>

### 4 Administrative Expenses

	2009 €'000	2008 €'000
Audit Fee	8	9
Bank Service Charge	8	9
Legal Fee	-	2
Loan Guarantee Fee	129	157
	<u>145</u>	<u>177</u>

The Company has no employees. The Directors do not receive any emoluments for their services to the Company.

### 5 Exceptional Items

The exceptional gain of €1,014,000 (2008: €1,590,000) relate to favourable exchange rate movements on the retranslation of intercompany balances.

# ACS Worldwide Lending Limited

## Notes to the Accounts for the Year Ended 30 June 2009

### 6 Taxation

#### Tax on Profit on Ordinary Activities

Tax Charge for the Period

	2009 €'000	2008 €'000
<b>Current Taxation</b>		
United Kingdom Corporation Tax	14	101
Overseas Withholding Tax	-	-
Adjustment in respect of Prior Years	-	10
<b>Total Current Tax Charge</b>	<b>14</b>	<b>111</b>
<b>Deferred Taxation</b>		
Timing Differences, Origination and Reversal	-	-
Increase in Tax Rate	-	-
<b>Total Deferred Tax</b>	<b>-</b>	<b>-</b>
<b>Tax on Profit on Ordinary Activities</b>	<b>14</b>	<b>111</b>

The standard rate of corporation tax for the year is based on the standard United Kingdom corporation tax rate of 28% for the period 1 July 2008 – 30 June 2009 (2008: 30% for the period 1 July 2007 – 31 March 2008 and 28% for the period 1 April 2008 – 30 June 2008). The actual tax charge for the current year is €14,000.

This differs from the standard rate for the reasons set out in the following tax reconciliation.

#### Reconciliation of Current Tax

	2009 €'000	2008 €'000
Profit on Ordinary Activities before taxation	50	2,640
Tax on Profit on Ordinary Activities at Standard Rate	14	778
<b>Factors affecting Charge for the Period:</b>		
Withholding Tax suffered on interest received	14	
Relief for offshore withholding tax suffered on remittance of interest	(14)	
Claim of Tax Losses from Group Companies	-	(618)
Adjustment in respect of Prior Years	-	11
Interest Expense Deductible in Current Period from Prior Periods (Paid Basis)	-	(60)
<b>Total Amount of Current Tax</b>	<b>14</b>	<b>111</b>

No timing differences have arisen during the period and therefore there is no deferred tax.

# ACS Worldwide Lending Limited

## Notes to the Accounts for the Year Ended 30 June 2009

### 7 Dividends

	2009 €'000	2008 €'000
<b>Ordinary Shares</b>		
Interim Dividend Paid of €1.3333m per Share (2008: nil)	4,000	-
	<u>4,000</u>	<u>-</u>

### 8 Debtors – Amounts Due Within One Year

	2009 €'000	2008 €'000
Due from Fellow Group Undertakings:		
Principal and Interest (details below)	92,020	113,602
Hedge Investment	230	-
	<u>92,250</u>	<u>113,602</u>

Non trading balances and loans between ACS group companies are repayable upon demand and accrue interest at monthly LIBOR plus an arm's length spread, being an arm's length rate for such balances. Trading transactions between these parties are settled at normal market terms.

Amounts Due from Fellow Group Undertakings (Principal and Interest):

Company	Jurisdiction	2009 €'000	2008 €'000
ACS (Cyprus) Holdings Ltd	Cyprus	9	1
ACS Business Process Solutions Limited	UK	6,724	-
ACS Commercial Solutions Italy Srl	Italy	-	2,888
ACS Holdings (Germany) GmbH	Germany	9,257	8,774
ACS Solutions Schweiz AG (CHF)	Switzerland	25,963	40,824
ACS Solutions Schweiz AG (EUR)	Switzerland	513	5,071
ACS Solutions Spain SLU	Spain	516	-
Affiliated Computer Services Holdings SARL	France	29,652	34,828
Affiliated Computer Services of Poland Sp. Z.o.o.	Poland	-	292
Affiliated Computer Services Strategic Support EURL	France	-	68
Affiliated Computer Services of Spain, SLU	Spain	4,710	5,123
Anix Computers Limited	UK	2,943	-
Buck Consultants SLU	Spain	91	86
sds business services GmbH	Germany	11,642	15,647
		<u>92,020</u>	<u>113,602</u>



# ACS Worldwide Lending Limited

## Notes to the Accounts for the Year Ended 30th June 2009

### 9 Creditors – Amounts Falling Due Within One Year

	2009 €'000	2008 €'000
Owed to Parent and Fellow Group Undertakings:		
Principal and Interest (details below)	35,372	53,458
Owed to Parent and Fellow Group Undertakings: Other	3,310	88
Other Accruals	13	77
Hedge Liability	55	-
Foreign Withholding Tax	9	18
	<u>38,759</u>	<u>53,641</u>

Non trading balances and deposits between ACS group companies are repayable upon demand and accrue interest at monthly LIBOR, being an arm's length rate for such balances. Trading transactions between these parties are settled at normal market terms.

#### Amounts Owed to Parent and Fellow Group Undertakings (Principal and Interest):

Company	Jurisdiction	2009 €'000	2008 €'000
ACS Holdings (UK) LLP	UK	15,283	6,441
ACS Information Technologies UK Limited	UK	3,618	1,284
ACS Malta Limited	Malta	421	1,583
ACS Solutions Hong Kong Limited	Hong Kong	1,611	1,316
ACS Solutions Italia SpA	Italy	4,785	8,541
Affiliated Computer Services of Germany GmbH	Germany	4,153	1,539
Affiliated Computer Services Solutions France SAS	France	3,547	1,008
Affiliated Computer Services (Netherlands) BV	Netherlands	371	-
Affiliated Computer Services GmbH	Switzerland	369	-
Affiliated Computer Services Ireland Limited	Ireland	1,214	1,007
Affiliated Computer Services of Belgium SPRL	Belgium	-	71
Affiliated Computer Services, Inc	USA	-	28,716
Buck Consultants Limited	UK	-	1,952
		<u>35,372</u>	<u>53,458</u>

Amounts Owed to Parent and Fellow Group Undertakings (Other) consist of the Group Relief surrendered to ACS Business Process Solutions Limited (€3,287,000) and the outstanding Loan Guarantee Fee invoice to Affiliated Computer Services International, BV (€23,000).

# ACS Worldwide Lending Limited

## Notes to the Accounts for the Year Ended 30 June 2009

### 10 Creditors – Amounts Falling Due After One Year

	2009 €'000	2008 €'000
Credit Facility	<u>30,954</u>	<u>57,761</u>
<b>Maturity of Financial Liabilities</b>		
	2009 €'000	2008 €'000
In One Year or Less, or On Demand	38,759	53,641
In more than One Year, but no more than Two Years	-	-
In more than Two Years, but no more than Five years	-	-
In more than Five Years (see above)	<u>30,954</u>	<u>57,761</u>
	<u>69,713</u>	<u>111,402</u>

### Affiliated Computer Services, Inc Credit Facility

On 20 March 2006, Affiliated Computer Services, Inc, the ultimate parent company of the Company in the United States of America, and certain worldwide ACS group subsidiaries including ACS Worldwide Lending Limited, entered into a Credit Agreement with Citicorp USA, Inc as Administrative Agent (the "Credit Facility").

The Credit Facility provides for (i) a senior secured term loan facility of \$1.8 billion, with the ability to increase it by up to \$1.8 billion (the "Term Loan Facility"), and (ii) a senior secured revolving credit facility of \$1 billion, with the ability to increase it by up to \$750 million (the "Revolving Facility"). At the closing of the Credit Facility, Affiliated Computer Services, Inc, and certain worldwide ACS group subsidiaries jointly borrowed approximately \$1.7 billion under the Term Loan Facility and approximately \$43 million under the Revolving Facility.

The Company is not party to the Term Loan Facility but is a party to the Revolving Facility.

Obligations under the Credit Facility are guaranteed by Affiliated Computer Services, Inc, substantially all of ACS' United States domiciled subsidiaries and certain foreign subsidiaries.

# ACS Worldwide Lending Limited

## Notes to the Accounts for the Year Ended 30 June 2009

### 11 Called-Up Share Capital

	2009 £	2008 £
<b>Authorised</b>		
1,000 Ordinary Shares of £1 each	<u>1,000</u>	<u>1,000</u>
	€	€
10 Ordinary Shares of €1 each	<u>10</u>	<u>-</u>
	2009 £	2008 £
<b>Allotted, Called-Up and Fully Paid</b>		
2 Allotted Shares of £1 each	<u>2</u>	<u>2</u>
	€	€
1 Allotted Share of €1 each	<u>1</u>	<u>-</u>

The foreign exchange rate that was used to translate the Pounds Sterling value of the allotted, called up and fully paid share capital into Euros was 1.449.

In the year ended 30 June 2009 the Company issued a new ordinary €1 share with share premium to its sole shareholder, ACS Business Process Solutions Limited. The new share will rank pari passu in all respects with the existing Ordinary Shares of £1 each, except that the new share shall be denominated in Euros.

### 12 Reserves

	Share Premium €'000	Profit and Loss Account €'000
At 1 July 2008	1,449	4,025
Profit for the Financial Year	-	36
Share Capital Issued in Year	28,180	-
Dividend Payment	-	(4,000)
<b>At 30 June 2009</b>	<u>29,629</u>	<u>61</u>

### 13 Reconciliation of Movement in Equity Shareholders' Funds

	2009 €'000	2008 €'000
Opening Shareholders' Funds	5,474	2,945
Share Capital Issued in Year	28,180	-
Dividend Paid	(4,000)	-
Profit for the Financial Year	36	2,529
<b>Closing Shareholders' Funds</b>	<u>29,690</u>	<u>5,474</u>

# ACS Worldwide Lending Limited

## Notes to the Accounts for the Year Ended 30 June 2009

### 14 Capital Commitments

	2009 €'000	2008 €'000
Contracted but not provided for:		
Hedge (GBP)	9,572	-
Hedge (HKD)	1,637	-
	<u>11,209</u>	<u>-</u>

### 15 Ultimate and Immediate Parent Company

The immediate parent company is ACS Business Process Solutions Limited, a company incorporated and registered in the United Kingdom.

The ultimate parent company is Affiliated Computer Services, Inc, a company incorporated and registered in the United States of America.

Copies of Affiliated Computer Services, Inc's consolidated financial statements are publicly available and can be obtained from 160 Queen Victoria Street, London, EC4V 4AN.