**Abstract**

Liquidity ratios provide an indication of the overall financial health of the company, with implications regarding its ability to respond to an immediate financial crisis. They are also a measure of balance sheet risk. Financial position of firms is considered to be good enough provided they have adequate liquidity. This study mainly concentrates on the health of the business of INFOSYS and TCS and the comparative analysis is made to identify the liquidity and the investment portfolio of the two tech giants. This study is based on the secondary data collected from the financial records of the companies and profile of the companies.