

Statement of Standalone Audited Financial Results for the quarter ended 30 June 2021

Particulars	Audited			
	Quarter ended			Year ended
	30 June 2021	31 March 2021	30 June 2020	31 March 2021
	(refer note 3)			
Revenue from operations	16,029.54	15,396.56	11,330.08	55,612.51
Other income	328.09	236.62	230.48	894.59
Total income (I)	16,357.63	15,633.18	11,560.56	56,507.10
Expenses				
Employee benefits expense	5,095.49	4,507.92	4,335.38	17,745.41
Finance costs	128.88	119.15	157.57	520.52
Depreciation and amortization expense	358.68	372.08	378.75	1,505.51
Other expenses	6,709.53	6,426.52	4,006.89	22,278.02
Total expenses (II)	12,292.58	11,425.67	8,878.59	42,049.46
Profit before tax (III) [(I)-(II)]	4,065.05	4,207.51	2,681.97	14,457.64
Tax expenses				
Current tax	1,012.97	1,072.64	600.91	3,367.03
Deferred tax	(24.34)	(19.08)	79.63	(13.01)
Total tax expenses	988.63	1,053.56	680.54	3,354.02
Profit for the period (A)	3,076.42	3,153.95	2,001.43	11,103.62
Other comprehensive income / (losses) ('OCI')				
Items to be reclassified to profit or loss in subsequent periods				
Net change in fair value of derivatives designated as cash flow hedges	(174.81)	204.74	644.77	2,205.21
Income tax effect on the above	61.09	(71.55)	(225.31)	(770.59)
Items not to be reclassified to profit or loss in subsequent periods				
Re-measurement gains / (losses) on defined employee benefit plans	(56.02)	(2.42)	(37.69)	(77.08)
Income tax effect on the above	19.57	0.85	13.17	26.94
Total OCI for the period, net of tax (B)	(150.17)	131.62	394.94	1,384.48
Total comprehensive income for the period (A+B)	2,926.25	3,285.57	2,396.37	12,488.10
Equity share capital	1,871.81	1,870.49	1,865.55	1,870.49
Other equity	44,246.52	41,229.97	37,342.74	41,229.97
Earnings per equity share (par value ₹ 10 per share)				
Basic (₹)	16.44	16.87	10.73	59.48
Diluted (₹)	16.22	16.65	10.68	58.79

Segment reporting

In accordance with Ind AS 108, Operating segments, the Company is not required to disclose segment information in standalone financial results. Refer the consolidated financial results for segment information.

Notes:

- 1 The financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") 34, Interim Financial Reporting under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, as amended from time to time. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 22 July 2021. The statutory auditors have expressed an unmodified audit opinion on these results.
- 2 The Board of Directors at their meeting held on 13 May 2021 had proposed a final dividend of ₹ 65 per equity share for the year ended 31 March 2021 which is subject to the approval of shareholders at the ensuing Annual General Meeting and if approved, would result in a cash outflow of approximately ₹ 12,167.61.
- 3 The figures for quarter ended 31 March 2021 are the balancing figures between audited figures for full financial year and audited period-to-date figures for nine months ended 31 December 2020.

**By Order of the Board,
Mphasis Limited**

New York
22 July 2021

Nitin Rakesh
Chief Executive Officer