

Balance Sheet

(In ₹ crore)

Particulars	Note	As at March 31,	
		2024	2023
Assets			
Non-current assets			
Property, plant and equipment	2.1	10,813	11,656
Right-of-use assets	2.3	3,303	3,561
Capital work-in-progress	2.4	277	275
Goodwill	2.2	211	211
Other intangible assets		–	3
Financial assets			
Investments	2.5	23,352	23,686
Loans	2.6	34	39
Other financial assets	2.7	1,756	1,341
Deferred tax assets (net)	2.17	–	779
Income tax assets (net)	2.17	2,583	5,916
Other non-current assets	2.10	1,669	1,788
Total non-current assets		43,998	49,255
Current assets			
Financial assets			
Investments	2.5	11,307	4,476
Trade receivables	2.8	25,152	20,773
Cash and cash equivalents	2.9	8,191	6,534
Loans	2.6	208	291
Other financial assets	2.7	10,129	9,088
Income tax assets (net)	2.17	6,329	–
Other current assets	2.10	9,636	10,920
Total current assets		70,952	52,082
Total assets		1,14,950	1,01,337

Balance Sheet (contd.)

Particulars	Note	As at March 31,	
		2024	2023
Equity and liabilities			
Equity			
Equity share capital	2.12	2,075	2,074
Other equity		79,101	65,671
Total equity		81,176	67,745
Liabilities			
Non-current liabilities			
Financial liabilities			
Lease liabilities	2.3	3,088	3,553
Other financial liabilities	2.13	1,941	1,317
Deferred tax liabilities (net)	2.17	1,509	866
Other non-current liabilities	2.15	150	414
Total non-current liabilities		6,688	6,150
Current liabilities			
Financial liabilities			
Lease liabilities	2.3	678	713
Trade payables	2.14		
Total outstanding dues of micro enterprises and small enterprises		92	97
Total outstanding dues of creditors other than micro enterprises and small enterprises		2,401	2,329
Other financial liabilities	2.13	11,808	12,697
Other current liabilities	2.15	7,681	7,609
Provisions	2.16	1,464	1,163
Income tax liabilities (net)		2,962	2,834
Total current liabilities		27,086	27,442
Total equity and liabilities		1,14,950	1,01,337

The accompanying notes form an integral part of the *Standalone financial statements*.

As per our report of even date attached

for Deloitte Haskins & Sells LLP
Chartered Accountants
Firm's Registration No:
117366W/ W-100018

for and on behalf of the Board of Directors of Infosys Limited

Sanjiv V. Pilgaonkar
Partner
Membership No. 039826

D. Sundaram
Lead Independent Director
DIN: 00016304

Salil Parekh
Chief Executive Officer
and Managing Director
DIN: 01876159

Bobby Parikh
Director
DIN: 00019437

Bengaluru
April 18, 2024

Jayesh Sanghrajka
Chief Financial Officer

A.G.S. Manikantha
Company Secretary
Membership No. A21918