

Statement of Profit and Loss

(In ₹ crore, except equity share and per equity share data)

Particulars	Note	Year ended March 31,	
		2024	2023
Revenue from operations	2.18	1,28,933	1,24,014
Other income, net	2.19	7,417	3,859
Total income		1,36,350	1,27,873
Expenses			
Employee benefit expenses	2.20	65,139	62,764
Cost of technical sub-contractors		18,638	19,096
Travel expenses		1,372	1,227
Cost of software packages and others	2.20	6,891	5,214
Communication expenses		489	502
Consultancy and professional charges		1,059	1,236
Depreciation and amortization expenses	2.1, 2.2.2 and 2.3	2,944	2,753
Finance cost		277	157
Other expenses	2.20	3,588	3,281
Total expenses		1,00,397	96,230
Profit before tax		35,953	31,643
Tax expense:			
Current tax	2.17	7,306	8,167
Deferred tax	2.17	1,413	208
Profit for the year		27,234	23,268

Statement of Profit and Loss (contd.)

Particulars	Note	Year ended March 31,	
		2024	2023
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Remeasurement of the net defined benefit liability / asset, net	2.17 and 2.21	128	(19)
Equity instruments through other comprehensive income, net	2.5 and 2.17	19	(6)
Items that will be reclassified subsequently to profit or loss			
Fair value changes on derivatives designated as cash flow hedge, net	2.11 and 2.17	11	(7)
Fair value changes on investments, net	2.5 and 2.17	129	(236)
Total other comprehensive income / (loss), net of tax		287	(268)
Total comprehensive income for the year		27,521	23,000
Earnings per equity share			
Equity shares of par value ₹5 each			
Basic (in ₹ per share)		65.62	55.48
Diluted (in ₹ per share)		65.56	55.42
Weighted average equity shares used in computing earnings per equity share			
Basic (in shares)	2.22	415,00,99,796	419,38,13,881
Diluted (in shares)	2.22	415,39,94,624	419,82,34,378

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