

## Standalone Statement of Profit and Loss

(All amounts in crores of ₹, except share data and as stated otherwise)

	Note No.	Year ended	
		31 March 2024	31 March 2023
<b>I Revenue</b>			
Revenue from operations	2.21	48,118	46,276
Other income	2.22	1,076	1,031
<b>Total income</b>		<b>49,194</b>	<b>47,307</b>
<b>II Expenses</b>			
Purchase of stock-in-trade		135	168
Changes in inventories of stock-in-trade	2.23	10	(12)
Employee benefits expense	2.24	20,965	19,799
Outsourcing costs		7,105	7,291
Finance costs	2.25	125	127
Depreciation and amortization expense		2,371	2,431
Other expenses	2.26	3,027	2,787
<b>Total expenses</b>		<b>33,738</b>	<b>32,591</b>
<b>III Profit before tax</b>		<b>15,456</b>	<b>14,716</b>
<b>IV Tax expense</b>	2.27		
Current tax		2,873	3,045
Deferred tax charge		909	212
<b>Total tax expense</b>		<b>3,782</b>	<b>3,257</b>
<b>V Profit for the year</b>		<b>11,674</b>	<b>11,459</b>
<b>VI Other comprehensive income(loss)</b>	2.28		
(A) (i) Items that will not be reclassified to statement of profit and loss		27	175
(ii) Income tax relating to items that will not be reclassified to statement of profit and loss		(8)	(63)
(B) (i) Items that will be reclassified to statement of profit and loss		532	(453)
(ii) Income tax relating to items that will be reclassified to statement of profit and loss		(112)	82
<b>Total other comprehensive income(loss), net of tax</b>		<b>439</b>	<b>(259)</b>
<b>VII Total comprehensive income for the year</b>		<b>12,113</b>	<b>11,200</b>
<b>Earnings per equity share of ₹ 2 each</b>	2.29		
Basic (in ₹)		43.11	42.32
Diluted (in ₹)		43.02	42.27
<b>Material accounting policies</b>	1		

The accompanying notes are an integral part of the standalone financial statements

As per our report of even date attached

**For B S R & Co. LLP**  
Chartered Accountants

Firm's Registration No. : 101248W/W-100022

**For and on behalf of the Board of Directors of HCL Technologies Limited**

**Rakesh Dewan**  
Partner  
Membership Number: 092212

**Roshni Nadar Malhotra**  
Chairperson  
DIN - 02346621

**C. Vijayakumar**  
Chief Executive Officer  
and Managing Director  
DIN - 09244485

**S. Madhavan**  
Director  
DIN - 06451889

**Prateek Aggarwal**  
Chief Financial Officer

**Goutam Rungta**  
Corporate Vice President - Finance

**Manish Anand**  
Company Secretary

Gurugram, India  
26 April 2024

Noida (UP), India  
26 April 2024