

## IFRS Financial Statements

**Consolidated Statements of Comprehensive Income**  
**For the three-month periods ended June 30, 2019, and June 30, 2020**  
(In millions of ₹, except per share data)

	Three-month period ended Jun 30, 2019	Three-month period ended Jun 30, 2020
<b>Revenue</b>	<b>381,720</b>	<b>383,220</b>
Cost of revenue	227,210	232,140
<b>Gross margin</b>	<b>154,510</b>	<b>151,080</b>
SG & A expenses	62,310	60,600
<b>Operating income</b>	<b>92,200</b>	<b>90,480</b>
Other income (expense), net	14,180	4,560
<b>Income before income taxes</b>	<b>106,380</b>	<b>95,040</b>
Income taxes	24,850	24,550
<b>Income after income taxes</b>	<b>81,530</b>	<b>70,490</b>
Minority interest	220	410
<b>Net income</b>	<b>81,310</b>	<b>70,080</b>
<b>Earnings per share in ₹</b>	<b>21.67</b>	<b>18.68</b>

**Consolidated Statements of Financial Position**  
**As of March 31, 2020, and June 30, 2020**  
(In millions of ₹)

	As of March 31, 2020	As of June 30, 2020
<b>Assets</b>		
<b>Property and equipment</b>	<b>119,380</b>	<b>118,950</b>
<b>Right-of-use Assets</b>	<b>79,940</b>	<b>80,100</b>
<b>Intangible assets and Goodwill</b>	<b>41,330</b>	<b>42,040</b>
<b>Accounts Receivable</b>	<b>306,060</b>	<b>303,820</b>
<b>Unbilled Revenues</b>	<b>105,440</b>	<b>95,050</b>
<b>Investments</b>	<b>263,560</b>	<b>297,200</b>
<b>Cash and Cash equivalents</b>	<b>86,460</b>	<b>97,450</b>
<b>Other current assets</b>	<b>148,950</b>	<b>178,540</b>
<b>Other non-current assets</b>	<b>79,010</b>	<b>74,600</b>
<b>Total Assets</b>	<b>1,230,130</b>	<b>1,287,750</b>
<b>Shareholders' Funds</b>	<b>862,400</b>	<b>917,700</b>
<b>Other current liabilities</b>	<b>270,600</b>	<b>273,570</b>
<b>Other non-current liabilities</b>	<b>90,900</b>	<b>90,150</b>
<b>Minority Interest</b>	<b>6,230</b>	<b>6,330</b>
<b>Total Liabilities</b>	<b>1,230,130</b>	<b>1,287,750</b>

## Ind AS Financial Statements

**Consolidated Statement of Profit and Loss**  
**For the Quarter ended June 30, 2019 and June 30, 2020**  
**(In ₹ crore, except per share data)**

	Quarter ended Jun 30, 2019	Quarter ended Jun 30, 2020
<b>INCOME</b>	<b>38,172</b>	<b>38,322</b>
<b>EXPENDITURE</b>		
a) Employee costs	20,809	22,093
b) Cost of equipment & Software Licenses	511	346
c) Other operating expenses	6,815	5,859
d) Depreciation	817	976
<b>Total Expenditure</b>	<b>28,952</b>	<b>29,274</b>
<b>Profit Before Taxes &amp; Other Income</b>	<b>9,220</b>	<b>9,048</b>
Other income (expense), net	1,418	456
<b>Profit Before Taxes</b>	<b>10,638</b>	<b>9,504</b>
Provision For Taxes	2,485	2,455
<b>Profit After Taxes &amp; Before Minority Interest</b>	<b>8,153</b>	<b>7,049</b>
Minority Interest	22	41
<b>Net Profit</b>	<b>8,131</b>	<b>7,008</b>
<b>Earnings per share in ₹</b>	<b>21.67</b>	<b>18.68</b>

**Consolidated Balance Sheet**  
**As at March 31, 2020 and June 30, 2020**  
**(In crores of ₹)**

	As of Mar 31, 2020	As of Jun 30, 2020
<b>ASSETS</b>		
<b>Property, plant and equipment</b>	12,130	12,126
<b>Right-of-use assets</b>	7,994	8,010
<b>Investments</b>	26,356	29,720
<b>Deferred tax assets (net)</b>	2,828	2,654
<b>Goodwill (on consolidation)</b>	1,710	1,752
<b>Cash and Bank Balance</b>	9,666	9,988
<b>Current Assets, Loans and Advances</b>	54,431	56,902
<b>Non-current assets, Loans and advances</b>	5,784	5,509
<b>Total Assets</b>	<b>120,899</b>	<b>126,661</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders' Funds</b>	84,126	89,656
<b>Minority Interest</b>	623	633
<b>Deferred Tax Liabilities (net)</b>	779	623
<b>Current Liabilities and Provisions</b>	27,060	27,357
<b>Non-current liabilities and provisions</b>	8,311	8,392
<b>Total Liabilities</b>	<b>120,899</b>	<b>126,661</b>