



**R Systems International Limited**  
**Consolidated Profit and Loss Account (Ind AS) for the year ended**

	December 31, 2020		December 31, 2019		December 31, 2018	
	INR in million	USD in million	INR in million	USD in million	INR in million	USD in million
<b>A. Income</b>						
(i) Revenue from operations	8,805.91	119.16	8,093.75	115.18	6,998.89	102.47
(ii) Other income	129.15	1.75	153.85	2.19	192.49	2.82
<b>Total income</b>	<b>8,935.06</b>	<b>120.91</b>	<b>8,247.60</b>	<b>117.37</b>	<b>7,191.38</b>	<b>105.29</b>
<b>B. Expenses</b>						
(i) Employee benefits expense	6,116.27	82.77	5,462.13	77.73	4,743.85	69.45
(ii) Finance costs*	56.66	0.77	15.65	0.22	2.65	0.04
(iii) Depreciation and amortisation expense*	256.04	3.46	148.86	2.12	135.48	1.98
(iv) Other expenses*	1,521.33	20.59	1,901.61	27.06	1,682.58	24.63
<b>Total expenses</b>	<b>7,950.30</b>	<b>107.59</b>	<b>7,528.25</b>	<b>107.13</b>	<b>6,564.56</b>	<b>96.11</b>
<b>C. Profit before tax and exceptional items (A-B)</b>	<b>984.76</b>	<b>13.33</b>	<b>719.35</b>	<b>10.24</b>	<b>626.82</b>	<b>9.18</b>
<b>D. Exceptional items - net</b>	<b>18.65</b>	<b>0.25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E. Profit before tax (C-D)</b>	<b>966.11</b>	<b>13.07</b>	<b>719.35</b>	<b>10.24</b>	<b>626.82</b>	<b>9.18</b>
<b>F. Tax expense</b>						
(i) Current tax	206.17	2.79	134.84	1.92	124.22	1.82
(ii) Deferred tax charge / (credit)	(61.95)	(0.84)	3.27	0.05	(7.85)	(0.11)
<b>Total tax expense</b>	<b>144.22</b>	<b>1.95</b>	<b>138.11</b>	<b>1.97</b>	<b>116.37</b>	<b>1.70</b>
<b>G. Profit after tax for the year (E-F)</b>	<b>821.89</b>	<b>11.12</b>	<b>581.24</b>	<b>8.27</b>	<b>510.45</b>	<b>7.48</b>
<b>H. Other comprehensive income / (loss)</b>						
<b>Items that will not be reclassified to profit or loss</b>						
Re-measurements of the defined benefit plans	(15.79)	(0.21)	(12.70)	(0.18)	(0.77)	(0.01)
Deferred tax relating to re-measurements of the defined benefit plans	4.60	0.06	4.37	0.06	0.27	0.00
<b>Items that will be reclassified to profit or loss</b>						
Foreign Currency Translation reserve	86.93	1.18	35.62	0.51	94.05	1.38
<b>Total Other comprehensive income / (loss)</b>	<b>75.74</b>	<b>1.02</b>	<b>27.29</b>	<b>0.39</b>	<b>93.55</b>	<b>1.37</b>
<b>I. Total comprehensive income for the year (G+H)</b>	<b>897.63</b>	<b>12.15</b>	<b>608.53</b>	<b>8.66</b>	<b>604.00</b>	<b>8.85</b>
<b>J. Profit attributable to</b>						
Equity shareholders to the company	821.89	11.12	581.24	8.27	510.45	7.48
Non controlling interest	-	-	-	-	-	-
	<b>821.89</b>	<b>11.12</b>	<b>581.24</b>	<b>8.27</b>	<b>510.45</b>	<b>7.48</b>
<b>K. Total comprehensive income attributable to</b>						
Equity shareholders to the company	897.63	12.15	608.53	8.66	604.00	8.85
Non controlling interest	-	-	-	-	-	-
	<b>897.63</b>	<b>12.15</b>	<b>608.53</b>	<b>8.66</b>	<b>604.00</b>	<b>8.85</b>
<b>J. Earnings per share (EPS)</b>						
[Nominal value of shares Re. 1/- each]						
Basic	6.87	0.09	4.82	0.07	4.14	0.06
Diluted	6.87	0.09	4.82	0.07	4.14	0.06

Note: US\$ equivalent figures are derived by converting the Rupee figures using respective period average currency rate.

\* The Group has adopted Ind-AS 116 effective January 1, 2020.