



2 June 2021

The Listing Manager
National Stock Exchange of India Ltd
Exchange Plaza, Plot No. c/1, G-Block,
Bandra-Kurla Complex,
MUMBAI – 400 051

Dear Sirs,

Sub: Clarification for Financial results for the quarter and year ended 31 March 2021
Ref: NSE email dated 27 May 2021 and 2 June 2021
Our letter dated 31 May 2021

We acknowledge the receipt of your mail dated 2 June 2021 on the captioned subject seeking further explanation from the Company if the Company has submitted the segment details as a part of the standalone financial result for the quarter ended 31 March 2021.

In continuation to our letter dated 31 May 2021 and as discussed in our telecon with Mr. Priyesh of your exchange, we wish to inform that the Company operates in multiple operating segments. However, as per the Indian Accounting Standard 108 (Ind AS 108) on operating segments, the Company is not required to disclose the segment information in the standalone financial results while the same forms part of the consolidated financial results.

We kindly draw your attention to the following footnote disclosed in the statement of standalone audited financial results for the quarter and year ended 31 March 2021:

In accordance with IndAS 108, Operating segments, the Company is exempted from disclosing segment information in standalone financial results. Refer the consolidated financial results for segment information.

The above has been also recorded in our letter dated 31 May 2021 forwarded earlier.

We request you to kindly take the above on record.

Thanking you,

Yours faithfully,

For Mphasis Limited

DocuSigned by:

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Subramanian Narayan
Senior Vice President and Company Secretary

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