

R SYSTEMS INTERNATIONAL LIMITED

CIN : L74899DL1993PLC053579

Registered Office : GF-1-A, 6, Devika Tower, Nehru Place, New Delhi- 110019

Tel : +91 120 4303500; Website : www.rsystems.com; Email : rsil@rsystems.com

Statement of Consolidated Audited Financial Results for the year ended December 31, 2024

(Rs. in million, except per share data)

S.No.	Particulars	Three months ended			Year ended	
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023
		(Unaudited) refer to Note 7	(Unaudited)	(Unaudited) refer to Note 7	(Audited)	(Audited)
1	Income					
(a)	Revenue from operations	4,489.55	4,440.87	4,163.20	17,417.27	16,845.18
(b)	Other income	35.36	15.70	17.73	83.14	115.33
	Total income	4,524.91	4,456.57	4,180.93	17,500.41	16,960.51
2	Expenses					
(a)	Employee benefits expense	2,991.25	2,997.42	2,840.52	11,911.19	11,335.35
(b)	Finance costs	19.45	16.05	28.94	83.95	89.50
(c)	Depreciation and amortisation expense	155.01	165.70	169.20	653.73	544.04
(d)	Other expenses	792.75	760.90	694.32	2,936.52	2,986.36
	Total expenses	3,958.46	3,940.07	3,732.98	15,585.39	14,955.25
3	Profit before tax and Share in Profit / (Loss) of Associate (1-2)	566.45	516.50	447.95	1,915.02	2,005.26
4	Share of net profit / (loss) of associates accounted for using the equity method	-	-	(3.03)	-	(5.04)
5	Profit before tax (3+4)	566.45	516.50	444.92	1,915.02	2,000.22
6	Tax expense					
(a)	Current tax (refer to Note 6)	145.18	149.25	(1.80)	678.38	613.59
(b)	Deferred tax expense / (credit)	31.28	(30.87)	(11.99)	(75.18)	(14.43)
	Total tax expense / (credit)	176.46	118.38	(13.79)	603.20	599.16
7	Net profit for the period / year (5-6)	389.99	398.12	458.71	1,311.82	1,401.06
8	Other comprehensive income / (loss)					
	<i>Items that will not be reclassified to profit or loss</i>					
(a)	Re-measurements of the defined benefit plans	(0.76)	0.77	(7.81)	(12.14)	(8.96)
(b)	Deferred tax relating to re-measurements of the defined benefit plans	(0.21)	(0.27)	2.68	2.85	2.95
	<i>Items that will be reclassified to profit or loss</i>					
(a)	Foreign currency translation reserve	(59.52)	78.56	71.20	3.53	69.09
	Total other comprehensive income / (loss)	(60.49)	79.06	66.07	(5.76)	63.08
9	Total comprehensive income for the period / year (7+8)	329.50	477.18	524.78	1,306.06	1,464.14
10	Profit attributable to					
	Equity shareholders of the company	389.99	398.12	458.71	1,311.82	1,401.06
	Non controlling interest	-	-	-	-	-
		389.99	398.12	458.71	1,311.82	1,401.06
11	Total comprehensive income attributable to					
	Equity shareholders of the company	329.50	477.18	524.78	1,306.06	1,464.14
	Non controlling interest	-	-	-	-	-
		329.50	477.18	524.78	1,306.06	1,464.14
12	Earnings per share (refer to Note 8) (Equity share of par value of Re. 1/- each)					
(a)	Basic	3.30	3.37	3.88	11.09	11.84
(b)	Diluted	3.15	3.36	3.88	10.59	11.84

See accompanying notes to the financial results.

Notes:

- 1 The financial results for the quarter and year ended December 31, 2024 were reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on February 13, 2025.
- 2 The Statutory Auditors have carried out audit for the year ended December 31, 2024 and December 31, 2023 along with review for the quarter ended December 31, 2024, December 31, 2023, and September 30, 2024 (also refer to Note 7 below). The audit / review reports for the aforementioned results are not modified.
- 3 During the quarter and year ended December 31, 2024, the Company has set up a wholly owned subsidiary in United Mexican States, named RSIL Mexico, S. de R.L. de C.V. with an investment of Rs. 7.64 million.
- 4 The Company has entered into an agreement to sell the leasehold land, building and certain other assets situated at its NOIDA office for consideration of Rs. 505 million. The assets agreed to be transferred under the deal are recorded at lower of their carrying amount and net realizable value. An advance of Rs. 70 million has been received during the quarter and year ended December 31, 2024.
- 5 During the quarter ended December 31, 2024, the Company has paid second interim dividend for 2024 of Rs. 6.50/- per equity share.
- 6 During the quarter ended June 30, 2023, the Company had made a provision for current tax amounting to Rs. 200.54 million on the dividend income received from its subsidiary company. Pursuant to the declaration of the interim dividend and as per the provision of the Income Tax Act, the Company, being eligible for tax deduction on aforesaid dividend income, had reversed the tax provision accounting to Rs. 114.46 million during quarter ended December 31, 2023.
- 7 Figures for the quarter ended December 31, 2024 and December 31, 2023 are equivalent to the difference between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year which were subjected to quarterly limited review by the Statutory Auditors.
- 8 Earnings per share for the quarter ended December 31, 2024, September 30, 2024 and December 31, 2023, are not annualised.
- 9 The Consolidated Balance Sheet, Consolidated Statement of Cash Flows and Consolidated Segment Information are set out in Annexure A, Annexure B and Annexure C, respectively.

**For and on behalf of the Board of Directors of
R SYSTEMS INTERNATIONAL LIMITED**

Place : Frisco TX, USA
Date : February 13, 2025

Nitesh Bansal
Managing Director & Chief Executive Officer
DIN: 10170738

R SYSTEMS INTERNATIONAL LIMITED		Annexure A	
Consolidated Balance Sheet as at December 31, 2024		(Rs. in million)	
Particulars	As at		
	31.12.2024	31.12.2023	
	(Audited)	(Audited)	
ASSETS			
A. Non-current assets			
(a) Property, plant and equipment	436.83	607.41	
(b) Capital work in progress	-	1.64	
(c) Investment property	14.47	15.96	
(d) Right-of-use assets	495.85	628.55	
(e) Goodwill	2,836.24	2,836.58	
(f) Other intangible assets	1,923.55	2,181.20	
(g) Intangible assets under development	40.53	-	
(h) Financial assets			
(i) Investments	0.03	0.03	
(ii) Other financial assets	58.21	115.14	
(i) Deferred tax assets (net)	392.01	313.44	
(j) Non-current tax assets (net)	45.59	58.12	
(k) Other non-current assets	37.91	126.59	
Total non-current assets (A)	6,281.22	6,884.66	
B. Current assets			
(a) Financial assets			
(i) Trade receivables	2,573.09	2,503.99	
(ii) Cash and cash equivalents	1,900.89	1,573.50	
(iii) Bank balances other than cash and cash	36.57	943.69	
(iv) Other financial assets	797.66	805.52	
(b) Other current assets	502.36	435.06	
Total current assets (B)	5,810.57	6,261.76	
C. Assets held for sale (refer to Note 4) (C)	64.00	-	
Total assets (A+B+C)	12,155.79	13,146.42	
EQUITY AND LIABILITIES			
A. Equity			
(a) Equity share capital	118.31	118.31	
(b) Other equity	6,122.19	5,996.06	
Total equity attributable to equity shareholders of the Company	6,240.50	6,114.37	
(c) Non controlling interests	2,407.00	2,407.00	
Total equity (A)	8,647.50	8,521.37	
Liabilities			
B. Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	13.01	16.94	
(ii) Lease liabilities	561.28	631.14	
(iii) Other financial liabilities	12.18	12.01	
(b) Provisions	327.63	282.00	
Total non-current liabilities (B)	914.10	942.09	
C. Current liabilities			
(a) Financial liabilities			
(i) Borrowings	64.32	562.24	
(ii) Lease liabilities	90.21	101.45	
(iii) Trade payables			
- total outstanding dues of micro enterprises and small enterprises	3.30	-	
- total outstanding dues of creditors other than micro enterprises and small enterprises	402.93	370.76	
(iv) Other financial liabilities	908.42	1,535.15	
(b) Other current liabilities	556.99	634.21	
(c) Provisions	383.21	342.15	
(d) Current tax liabilities (net)	184.81	137.00	
Total current liabilities (C)	2,594.19	3,682.96	
Total liabilities (B+C)	3,508.29	4,625.05	
Total equity and liabilities (A+B+C)	12,155.79	13,146.42	

R Systems International Limited
Consolidated Statement of Cash Flows for the year ended December 31, 2024

(Rs. in million)

Particulars	Year ended	
	31.12.2024	31.12.2023
	(Audited)	(Audited)
A. Cash flows from operating activities		
Profit for the year	1,311.81	1,401.06
Adjustments for:		
Tax expense	603.20	599.16
Depreciation and amortisation expense	653.72	544.04
Provision / (Reversal) for doubtful debts (net)	7.10	68.98
Provision for doubtful advances (net)	10.73	-
Employee share based payment expense	298.86	-
Unrealised foreign exchange loss / (gain)	5.58	16.21
Unrealised loss / (gain) on derivative instruments	64.85	(109.10)
Interest income	(37.20)	(67.34)
Rental income from investment property	(7.86)	(6.72)
Net gain on disposal / fair valuation of investments	-	(4.62)
Loss / (Profit) on sale / disposal of property, plant and equipment (net)	0.09	4.48
Loss / (Profit) on discard of right-of-use assets	0.82	-
Share of net profit / (loss) of associates accounted for using the equity method	-	5.04
Net gain on fair value of investment in associates	-	(2.04)
Liability no longer required written back	(21.34)	(5.38)
Interest expenses	83.96	89.50
Operating profit before working capital changes	2,974.32	2,533.27
Movements in working capital :		
(Increase) / Decrease in trade receivables	(57.84)	255.90
(Increase) / Decrease in other assets	(123.01)	46.76
Increase / (Decrease) in provisions	74.77	55.63
Increase / (Decrease) in trade payables and other liabilities	102.19	(236.37)
Cash generated from operations	2,970.43	2,655.19
Direct taxes paid, net of refunds	(617.78)	(541.55)
Net cash from operating activities (A)	2,352.65	2,113.64
B. Cash flows from investing activities		
Purchase of property, plant and equipment	(81.85)	(201.57)
Purchase of intangible assets	(40.18)	(0.56)
Proceeds from sale of property, plant and equipment	11.24	15.18
Advance received towards sale of assets (refer to Note 4)	70.00	-
Acquisition of subsidiary i.e. Velotio Technologies Private Limited (net of cash and cash equivalents acquired amounting to Rs. 166.50 mn)	-	(2,470.57)
Acquisition of subsidiary i.e. Scaleworx Technologies Private Limited (net of cash and cash equivalents acquired amounting to Rs. 28.52 mn)	-	(13.97)
Payment to erstwhile shareholders of subsidiary	(56.67)	-
Proceeds from redemption of mutual funds	-	143.27
Proceeds from fixed deposits (net)	204.10	225.85
Interest received	33.12	67.80
Rental income from investment property	7.86	6.72
Net cash from / (used in) investing activities (B)	147.62	(2,227.85)
C. Cash flows from financing activities		
Proceeds from long-term borrowings	11.12	16.60
Repayment of long-term borrowings	(14.23)	(9.46)
(Repayment of) / Proceeds from short-term borrowings (net)	(498.74)	551.60
(Investment in) / Proceeds from margin money deposits (net)	(0.93)	7.19
Payment of lease rental	(156.05)	(149.14)
Interest paid on borrowings	(25.54)	(21.42)
Interim dividend paid	(1,478.79)	(804.46)
Net cash used in financing activities (C)	(2,163.16)	(409.09)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	337.11	(523.30)
Add: Cash and cash equivalents at the beginning of the year	1,573.50	2,062.30
Add: Effect of exchange rate changes on cash and cash equivalents held in foreign currency	(9.72)	34.50
Cash and cash equivalents at the end of the year	1,900.89	1,573.50

R SYSTEMS INTERNATIONAL LIMITED
Consolidated Segment Information

(Rs. in million)

S.No.	Particulars	Three months ended			Year ended	
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023
		(Unaudited) refer to Note 7	(Unaudited)	(Unaudited) refer to Note 7	(Audited)	(Audited)
1	Segment revenue					
	- Information technology services	4,011.26	3,991.29	3,836.63	15,725.17	15,123.17
	- Business process outsourcing services	493.68	465.20	344.00	1,756.45	1,783.56
	Total	4,504.94	4,456.49	4,180.63	17,481.62	16,906.73
	Less: Elimination of intersegment sales	15.39	15.62	17.43	64.35	61.55
	Revenue from operations	4,489.55	4,440.87	4,163.20	17,417.27	16,845.18
2	Segment results before tax, interest and exceptional items					
	- Information technology services	461.50	397.69	394.31	1,547.12	1,517.54
	- Business process outsourcing services	197.95	200.03	124.01	724.42	780.57
	Total	659.45	597.72	518.32	2,271.54	2,298.11
	(i) Finance costs	(19.45)	(16.05)	(28.94)	(83.95)	(89.50)
	(ii) Interest income	11.82	10.20	14.57	37.20	67.34
	(iii) Other unallocable income	1.80	2.40	3.73	7.86	13.39
	(iv) Other unallocable expenses	(87.17)	(77.77)	(59.73)	(317.63)	(284.08)
	(v) Share of net profit / (loss) of associates accounted for using the equity method	-	-	(3.03)	-	(5.04)
	Profit before tax	566.45	516.50	444.92	1,915.02	2,000.22

Note: Assets and liabilities of the Company are used interchangeably between segments and the Chief Operating Decision Maker (CODM) does not review assets and liabilities at reportable segment level. Accordingly, segment disclosure relating to assets and liabilities has not been provided as per Ind AS 108.

R SYSTEMS INTERNATIONAL LIMITED

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Registered Office : GF-1-A, 6, Devika Tower, Nehru Place, New Delhi- 110019

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Statement of Standalone Audited Financial Results for the quarter and year ended December 31, 2024

(Rs. in million, except per share data)

S.No.	Particulars	Three months ended			Year ended	
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023
		(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1	Income					
(a)	Revenue from operations	2,414.96	2,350.90	2,072.95	9,114.40	9,038.87
(b)	Other income (refer to Note 3)	157.73	9.72	27.01	461.75	706.42
	Total income	2,572.69	2,360.62	2,099.96	9,576.15	9,745.29
2	Expenses					
(a)	Employee benefits expense	1,593.14	1,525.39	1,447.57	6,152.53	6,014.41
(b)	Finance costs	18.37	14.43	25.85	77.61	81.18
(c)	Depreciation and amortisation expense	51.35	58.15	59.80	226.91	239.95
(d)	Other expenses	387.26	334.57	261.34	1,232.17	1,227.87
	Total expenses	2,050.12	1,932.54	1,794.56	7,689.22	7,563.41
3	Profit before tax (1-2)	522.57	428.08	305.40	1,886.93	2,181.88
4	Tax expense					
(a)	Current tax (refer to Note 4)	89.38	96.00	(38.09)	457.38	485.60
(b)	Deferred tax expense / (credit)	35.91	(30.03)	(26.48)	(56.00)	(38.29)
	Total tax expense / (credit)	125.29	65.97	(64.57)	401.38	447.31
5	Net profit for the period / year (3-4)	397.28	362.11	369.97	1,485.55	1,734.57
6	Other comprehensive income / (loss)					
	<i>Items that will not be reclassified to profit or loss</i>					
(a)	Re-measurements of the defined benefit plans	1.31	(5.60)	(7.27)	(1.98)	(7.09)
(b)	Deferred tax relating to re-measurements of the defined benefit plans	(0.65)	1.96	2.54	0.50	2.48
	Total other comprehensive income / (loss)	0.66	(3.64)	(4.73)	(1.48)	(4.61)
7	Total comprehensive income for the period / year (5+6)	397.94	358.47	365.24	1,484.07	1,729.96
8	Earnings per share (refer to Note 8)					
	(Equity share of par value of Re. 1/- each)					
(a)	Basic	3.36	3.06	3.13	12.56	14.66
(b)	Diluted	3.21	3.05	3.13	11.99	14.66

See accompanying notes to the financial results.

Notes:

- 1 The financial results for the quarter and year ended December 31, 2024 were reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on February 13, 2025.
- 2 The Statutory Auditors have carried out audit for the quarter and year ended December 31, 2024 and December 31, 2023 and quarter ended September 30, 2024. The audit reports for the aforementioned results are not modified.
- 3 During the quarter and year ended December 31, 2024, the Company has received dividend of Rs. 150.04 million and Rs. 401.73 million, respectively, from its subsidiaries. The Company had also received dividend from its wholly-owned subsidiary amounting to Rs. 487.81 million (net of withholding tax Rs. 86.09 million) during the year ended December 31, 2023.

The aforesaid dividend is recorded under "Other Income".
- 4 During the quarter ended June 30, 2023, the Company had made a provision for current tax amounting to Rs. 200.54 million on the dividend income received from its subsidiary company (refer note 3 above). Pursuant to the declaration of the interim dividend and as per the provision of the Income Tax Act, the Company, being eligible for tax deduction on aforesaid dividend income, had reversed the tax provision accounting to Rs. 114.46 million during quarter ended December 31, 2023.
- 5 During the quarter and year ended December 31, 2024, the Company has set up a wholly owned subsidiary in United Mexican States, named RSIL Mexico, S. de R.L. de C.V. with an investment of Rs. 7.64 million.
- 6 The Company has entered into an agreement to sell the leasehold land, building and certain other assets situated at its NOIDA office for consideration of Rs. 505 million. The assets agreed to be transferred under the deal are recorded at lower of their carrying amount and net realizable value. An advance of Rs. 70 million has been received during the quarter and year ended December 31, 2024.
- 7 During the quarter ended December 31, 2024, the Company has paid second interim dividend for 2024 of Rs. 6.50/- per equity share.
- 8 Earnings per share for the quarter ended December 31, 2024, September 30, 2024 and December 31, 2023, are not annualised.
- 9 The Standalone Balance Sheet, Standalone Statement of Cash Flows and Standalone Segment Information are set out in Annexure A, Annexure B and Annexure C, respectively.

**For and on behalf of the Board of Directors of
R SYSTEMS INTERNATIONAL LIMITED**

Nitesh Bansal
Managing Director & Chief Executive Officer
DIN: 10170738

Place : Frisco TX, USA
Date : February 13, 2025

R SYSTEMS INTERNATIONAL LIMITED		Annexure A	
Standalone Balance Sheet as at December 31, 2024			
		(Rs. in million)	
Particulars	As at		
	31.12.2024	31.12.2023	
	(Audited)	(Audited)	
ASSETS			
A. Non-current assets			
(a) Property, plant and equipment	309.52	450.65	
(b) Investment property	14.47	15.96	
(c) Right-of-use assets	403.12	473.82	
(d) Intangible assets	2.56	5.94	
(e) Intangible assets under development	40.53	-	
(f) Financial assets			
(i) Investments (refer to Note 5)	3,735.22	3,727.58	
(ii) Other financial assets	20.57	29.47	
(g) Deferred tax assets (net)	276.72	220.22	
(h) Non-current tax assets (net)	19.21	26.45	
(i) Other non-current assets	37.22	98.57	
Total non-current assets (A)	4,859.14	5,048.66	
B. Current assets			
(a) Financial assets			
(i) Trade receivables	1,096.09	1,031.33	
(ii) Cash and cash equivalents	387.15	194.56	
(iii) Bank balances other than cash and cash equivalents	6.06	940.41	
(iv) Other financial assets	649.83	603.42	
(b) Other current assets	286.36	242.30	
Total current assets (B)	2,425.49	3,012.02	
C. Assets held for sale (refer to Note 6) (C)	64.00	-	
Total assets (A+B+C)	7,348.63	8,060.68	
EQUITY AND LIABILITIES			
A. Equity			
(a) Equity share capital	118.31	118.31	
(b) Other equity	5,013.48	4,709.34	
Total equity (A)	5,131.79	4,827.65	
Liabilities			
B. Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	13.01	16.94	
(ii) Lease liabilities	528.63	554.88	
(iii) Other financial liabilities	12.18	12.01	
(b) Provisions	275.19	246.04	
Total non-current liabilities (B)	829.01	829.87	
C. Current liabilities			
(a) Financial liabilities			
(i) Borrowings	64.32	562.24	
(ii) Lease liabilities	26.24	16.60	
(iii) Trade payables			
- total outstanding dues of micro enterprises and small enterprises	-	-	
- total outstanding dues of creditors other than micro enterprises and small enterprises	97.92	109.98	
(iv) Other financial liabilities	554.11	1,115.58	
(b) Other current liabilities	220.65	249.63	
(c) Provisions	270.81	236.18	
(d) Current tax liabilities (net)	153.78	112.95	
Total current liabilities (C)	1,387.83	2,403.16	
Total liabilities (B+C)	2,216.84	3,233.03	
Total equity and liabilities (A+B+C)	7,348.63	8,060.68	

R SYSTEMS INTERNATIONAL LIMITED		Annexure B
Standalone Statement of Cash Flows for the year ended December 31, 2024		
		(Rs. in million)
Particulars	Year ended	
	31.12.2024	31.12.2023
	(Audited)	(Audited)
A. Cash flows from operating activities		
Profit for the year	1,485.55	1,734.57
Adjustments for:		
Tax expense	401.38	447.31
Depreciation and amortisation expense	226.91	239.95
(Reversal) / Provision for doubtful debts (net)	(6.75)	68.87
Employee share based payment expense	251.21	-
Unrealised foreign exchange (gain) / loss	(10.01)	9.87
Unrealised loss / (gain) on derivative instruments	65.31	(107.92)
Interest income	(19.14)	(54.02)
Rental income from investment property	(7.86)	(6.72)
Net gain on disposal / fair valuation of investments	-	(4.62)
(Profit) / Loss on sale / disposal of property, plant and equipment (net)	(0.43)	0.10
Liability no longer required written back	(15.94)	-
Dividend income (refer to Note 3)	(401.73)	(573.90)
Interest expenses	77.61	81.18
Operating profit before working capital changes	2,046.11	1,834.67
Movements in working capital :		
(Increase) / Decrease in trade receivables	(50.32)	64.33
(Increase) / Decrease in other assets	(136.88)	67.54
Increase / (Decrease) in provisions	61.81	60.23
Increase / (Decrease) in trade payables and other liabilities	150.22	57.99
Cash generated from operations	2,070.94	2,084.76
Direct taxes paid, net of refunds	(409.35)	(316.48)
Net cash from operating activities (A)	1,661.59	1,768.28
B. Cash flows from investing activities		
Purchase of property, plant and equipment	(55.06)	(128.94)
Purchase of intangible assets	(40.13)	(0.49)
Proceeds from sale of property, plant and equipment	9.17	3.49
Advance received towards sale of assets (refer to Note 6)	70.00	-
Investment in / acquisition of subsidiary (refer to Note 5)	(7.64)	(2,637.07)
Payment to erstwhile shareholders of subsidiary	(56.67)	-
Proceeds from redemption of mutual funds	-	143.27
Proceeds from / (investment in) fixed deposits with scheduled banks (net)	243.79	(11.91)
Interest received	17.55	52.84
Rental income from investment property	7.86	6.72
Dividend income (refer to Note 3)	401.73	487.81
Net cash from / (used in) investing activities (B)	590.60	(2,084.28)
C. Cash flows from financing activities		
Proceeds from long-term borrowings	11.12	16.60
Repayment of long-term borrowings	(14.23)	(9.46)
(Repayment of) / Proceeds from short-term borrowings (net)	(498.74)	551.60
(Investment in) / Proceeds from margin money deposits (net)	(0.04)	5.29
Payment of lease rental	(55.44)	(55.18)
Interest paid on borrowings	(25.54)	(21.42)
Interim dividend paid	(1,478.79)	(804.46)
Net cash used in financing activities (C)	(2,061.66)	(317.03)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	190.53	(633.03)
Add: Cash and cash equivalents at the beginning of the year	194.56	825.70
Add: Effect of exchange rate changes on cash and cash equivalents held in foreign currency	2.06	1.89
Cash and cash equivalents at the end of the year	387.15	194.56

R SYSTEMS INTERNATIONAL LIMITED

Standalone Segment Information

(Rs. in million)

S.No.	Particulars	Three months ended			Year ended	
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023
		(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1	Segment revenue					
	- Information technology services	1,921.28	1,885.70	1,728.95	7,357.95	7,255.31
	- Business process outsourcing services	493.68	465.20	344.00	1,756.45	1,783.56
	Revenue from operations	2,414.96	2,350.90	2,072.95	9,114.40	9,038.87
2	Segment results before tax, interest and exceptional items					
	- Information technology services	250.61	317.35	240.49	1,097.98	1,098.85
	- Business process outsourcing services	197.95	200.03	124.01	724.42	780.57
	Total	448.56	517.38	364.50	1,822.40	1,879.42
	(i) Finance costs	(18.37)	(14.43)	(25.85)	(77.61)	(81.18)
	(ii) Interest income	6.50	4.12	11.18	19.14	54.02
	(iii) Other unallocable income (refer to Note 3)	152.29	2.25	1.68	409.59	585.24
	(iv) Other unallocable expenses	(66.41)	(81.24)	(46.11)	(286.59)	(255.61)
	Profit before tax	522.57	428.08	305.40	1,886.93	2,181.89

Note: Assets and liabilities of the Company are used interchangeably between segments and the Chief Operating Decision Maker (CODM) does not review assets and liabilities at reportable segment level. Accordingly, segment disclosure relating to assets and liabilities has not been provided as per Ind AS 108.