R SYSTEMS INTERNATIONAL LIMITED CIN : L74899DL1993PLC053579

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

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

S.No.	Particulars	Th	ee months en	ded	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	11,335.3	
(b)	Finance costs	19.45	16.05	28.94	83.95	89.5	
(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	2,986.3	
. ,	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 /	566.45	516.50	447.95	1,915.02	2,005.26	
-	(Loss) of Associate (1-2)				_,	_,	
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)						
	Items that will not be reclassified to profit or loss						
(a)	Re-measurements of the defined benefit plans	(0.76)	0.77	(7.81)	(12.14)	(8.9	
(b)	Deferred tax relating to re-measurements of the defined benefit plans	(0.21)	(0.27)	2.68	2.85	2.9	
	Items that will be reclassified to profit or loss						
(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	11.8	
(b)	Diluted	3.15	3.36	3.88	10.59	11.84	

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 quarterended 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

Annexure A

R SYSTEMS INTERNATIONAL LIMITED Consolidated Balance Sheet as at December 31, 2024

(k) Other non-current assets 37.91 126.9 Total non-current assets 6,281.22 6,884.6 (a) Financial assets 2,573.09 2,503.3 (ii) Cash and cash equivalents 1,900.89 1,573.5 (iii) Bank balances other than cash and cash 36.57 943.4 (iv) Other financial assets 502.36 435.5 (b) Other current assets 502.36 435.5 7 total current assets (B) 64.00 64.00 Total assets (A+B+C) 12,155.79 13,146.4 Equity AthabalitITIES 6,240.50 6,114.3 (c) Non controlling interests 2,407.00 2,407.0 Total equity attributable to equity shareholders of the Company 6,240.50 6,114.3 (c) Non controlling interests 2,407.00 2,407.00 2,407.00 (a) Financial liabilities 13.01 16.5 16.31.1 (b) Other financial liabilities 13.01 16.5 (c) Non controlling interests 2,27.63 282.4 (c) Non-current liabilities 13.01 16.5 (i) Barrowings			As at			
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- total outstanding dues of micro enterprises and small enterprises3.30- total outstanding dues of creditors other than micro enterprises and small enterprises402.93(iv) Other financial liabilities908.42(iv) Other financial liabilities908.42(b) Other current liabilities556.99(c) Provisions383.21(d) Current tax liabilities (net)184.81Total current liabilities (C)2,594.19Total liabilities (B+C)3,508.294,625.00		(ii) Lease liabilities	90.21	101.4		
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Total current liabilities (C) 2,594.19 3,682.9 Total liabilities (B+C) 3,508.29 4,625.0						
Total liabilities (B+C) 3,508.29 4,625.0						
				3,682.9		
		Total liabilities (B+C)	3,508.29	4,625.0		

Annexure B

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

	Particulars	Year ended			
		31.12.2024	31.12.2023		
		(Audited)	(Audited)		
Α.	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 2,533.27		
	Operating profit before working capital changes	2,974.32	2,533.27		
	Movements in working capital :	(57.04)			
	(Increase) / Decrease in trade receivables	(57.84)	255.90		
	(Increase) / Decrease in other assets	(123.01) 74.77	46.76 55.63		
	Increase / (Decrease) in provisions				
	Increase / (Decrease) in trade payables and other liabilities	102.19 2,970.43	(236.37) 2,655.19		
	Cash generated from operations	(617.78)	(541.55)		
	Direct taxes paid, net of refunds Net cash from operating activities (A)	2,352.65	2,113.64		
	Cash flows from investing activities	2,332.03	2,113.04		
	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	-	(2,470.57)		
	equivalents acquired amounting to Rs. 166.50 mn)		(2,470.37)		
	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)		
	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		

Annexure C

R SYSTEMS INTERNATIONAL LIMITED

Consolidated Segment Information

S.No.	Particulars		Three mon	ths ended	Year e	(Rs. in million) 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

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

S.No.	. Particulars	Th	ree months end	ed	Year ended		
5.110.		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)						
	Items that will not be reclassified to profit or loss						
(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	

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

Place : Frisco TX, USA Date : February 13, 2025 Nitesh Bansal Managing Director & Chief Executive Officer DIN: 10170738

Annexure A

R SYSTEMS INTERNATIONAL LIMITED Standalone Balance Sheet as at December 31, 2024

			(Rs. in million)			
		As at				
	Particulars	31.12.2024 (Audited)	31.12.2023 (Audited)			
ASS	ETS	(111111)	()			
Α.	Non-current assets					
	(a) Property, plant and equipment	309.52	450.6			
	(b) Investment property	14.47	15.9			
	(c) Right-of-use assets	403.12	473.8			
	(d) Intangible assets	2.56	5.9			
	(e) Intangible assets under development	40.53				
	(f) Financial assets					
	(i) Investments (refer to Note 5)	3,735.22	3,727.5			
	(ii) Other financial assets	20.57	29.4			
	(g) Deferred tax assets (net)	276.72	220.2			
	(h) Non-current tax assets (net)	19.21	26.4			
	(i) Other non-current assets	37.22	98.5			
ota	al non-current assets (A)	4,859.14	5,048.6			
в.	Current assets					
	(a) Financial assets					
	(i) Trade receivables	1,096.09	1,031.3			
	(ii) Cash and cash equivalents	387.15	194.5			
	(iii) Bank balances other than cash and cash equivalents	6.06	940.4			
	(iv) Other financial assets	649.83	603.4			
	(b) Other current assets	286.36	242.			
ota	al current assets (B)	2,425.49	3,012.0			
	Assets held for sale (refer to Note 6) (C)	64.00				
ota	al assets (A+B+C)	7,348.63	8,060.0			
	JITY AND LIABILITIES		•			
.ųu						
Α.	Equity					
	(a) Equity share capital	118.31	118.3			
	(b) Other equity	5,013.48	4,709.3			
οτα	al equity (A)	5,131.79	4,827.6			
.iat	bilities					
в.	Non-current liabilities					
	(a) Financial liabilities					
	(i) Borrowings	13.01	16.			
	(ii) Lease liabilities	528.63	554.			
	(iii) Other financial liabilities	12.18	12.			
	(b) Provisions	275.19	246.			
ota	al non-current liabilities (B)	829.01	829.8			
c.	Current liabilities					
	(a) Financial liabilities					
	(i) Borrowings	64.32	562.			
	(ii) Lease liabilities	26.24	16.			
	(iii) Trade payables					
	 total outstanding dues of micro enterprises and small enterprises 	-				
	- total outstanding dues of creditors other than micro	97.92	109.			
	enterprises and small enterprises					
	(iv) Other financial liabilities	554.11	1,115.			
	(b) Other current liabilities	220.65	249.			
	(c) Provisions (d) Current tax linkilities (net)	270.81	236.			
	(d) Current tax liabilities (net)	153.78	112.			
	al current liabilities (C)	1,387.83	2,403.1			
ota	al liabilities (B+C)	2,216.84	3,233.0			
	al equity and liabilities (A+B+C)	7,348.63	8,060.0			

Annexure B

R SYSTEMS INTERNATIONAL LIMITED Standalone Statement of Cash Flows for the year ended December 31, 2024

		Year ended		
	Particulars	31.12.2024	31.12.2023	
		(Audited)	(Audited)	
Α.	Cash flows from operating activities			
	Profit for the year	1,485.55	1,734	
	Adjustments for:	1,100.00	27/01	
	Tax expense	401.38	447	
	Depreciation and amortisation expense	226.91	239	
	(Reversal) / Provision for doubtful debts (net)	(6.75)	68	
	Employee share based payment expense	251.21	00	
		_	9	
	Unrealised foreign exchange (gain) / loss	(10.01) 65.31		
	Unrealised loss / (gain) on derivative instruments		(107.	
	Interest income	(19.14)	(54.	
	Rental income from investment property	(7.86)	(6.	
	Net gain on disposal / fair valuation of investments	-	(4.	
	(Profit) / Loss on sale / disposal of property, plant and equipment (net)	(0.43)	0	
	Liability no longer required written back	(15.94)	(550	
	Dividend income (refer to Note 3)	(401.73)	(573.	
	Interest expenses	77.61	81	
	Operating profit before working capital changes	2,046.11	1,834	
	Movements in working capital :			
	(Increase) / Decrease in trade receivables	(50.32)	64	
	(Increase) / Decrease in other assets	(136.88)	67	
	Increase / (Decrease) in provisions	61.81	60	
	Increase / (Decrease) in trade payables and other liabilities	150.22	57	
	Cash generated from operations	2,070.94	2,084	
	Direct taxes paid, net of refunds	(409.35)	(316	
	Net cash from operating activities (A)	1,661.59	1,768.	
в.	Cash flows from investing activities			
	Purchase of property, plant and equipment	(55.06)	(128.)	
	Purchase of intangible assets	(40.13)	(0	
	Proceeds from sale of property, plant and equipment	9.17	3	
	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.	
	Payment to erstwhile shareholders of subsidiary	(56.67)		
	Proceeds from redemption of mutual funds	-	143	
	Proceeds from / (investment in) fixed deposits with scheduled banks (net)	243.79	(11.	
	Interest received	17.55	52	
	Rental income from investment property	7.86	6	
	Dividend income (refer to Note 3)	401.73	487	
	Net cash from / (used in) investing activities (B)	590.60	(2,084.2	
с.	Cash flows from financing activities		(_/	
•	Proceeds from long-term borrowings	11.12	16	
	Repayment of long-term borrowings	(14.23)	(9.	
	(Repayment of) / Proceeds from short-term borrowings (net)	(498.74)	551	
	(Investment in) / Proceeds from margin money deposits (net)	(0.04)	551	
	Payment of lease rental	(55.44)	(55.	
		· · · /		
	Interest paid on borrowings	(25.54)	(21.	
	Interim dividend paid	(1,478.79)	(804.	
	Net cash used in financing activities (C)	(2,061.66)	(317.0	
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	190.53	(633.0	
	Add: Cash and cash equivalents at the beginning of the year	194.56	825	
	Add: Effect of exchange rate changes on cash and cash equivalents held in foreign	2.06	1	
	currency			
	Cash and cash equivalents at the end of the year	387.15	194	

Annexure C

R SYSTEMS INTERNATIONAL LIMITED

Standalone Segment Information

S.No.	Particulars	Thi	ree months en	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.