

**Consolidated Profit and Loss Account**  
**For the Period ended December 31, 2023**

Particulars (INR Mn)	Q3 FY23	Q4 FY23	FY23	Q1 FY24	Q2 FY24	Q3 FY24	
<b>Net Revenue</b>	<b>3,633</b>	<b>3,857</b>	<b>13,618</b>	<b>3,823</b>	<b>3,819</b>	<b>3,913</b>	
	YoY	22%	30%	20%	22%	27%	8%
	QoQ	21%	6%	-1%	0%	2%	
<b>Operating Expenses</b>	<b>2,766</b>	<b>2,909</b>	<b>10,463</b>	<b>2,900</b>	<b>2,910</b>	<b>2,979</b>	
<b>Operating Profit (EBITDA)</b>	<b>867</b>	<b>948</b>	<b>3,154</b>	<b>924</b>	<b>910</b>	<b>934</b>	
<b>EBITDA margin</b>	<b>24%</b>	<b>25%</b>	<b>23%</b>	<b>24%</b>	<b>24%</b>	<b>24%</b>	
<b>Depreciation</b>	<b>118</b>	<b>146</b>	<b>471</b>	<b>153</b>	<b>170</b>	<b>143</b>	
<b>Other Income (incl Net Interest, Forex Gain/ (Loss), Misc Income &amp; Exceptional Items)*</b>	<b>(184)</b>	<b>(153)</b>	<b>(398)</b>	<b>(88)</b>	<b>(66)</b>	<b>(16)</b>	
<b>Profit Before Tax</b>	<b>566</b>	<b>649</b>	<b>2,285</b>	<b>683</b>	<b>674</b>	<b>776</b>	
<b>Tax</b>	<b>105</b>	<b>109</b>	<b>363</b>	<b>131</b>	<b>205</b>	<b>208</b>	
<b>PAT</b>	<b>460</b>	<b>539</b>	<b>1,922</b>	<b>552</b>	<b>469</b>	<b>568</b>	
<b>EPS (INR)</b>	<b>3.4</b>	<b>4.0</b>	<b>14.3</b>	<b>4.1</b>	<b>3.5</b>	<b>4.2</b>	

Note : \*Including Non-Operating/Tranistory expenses related to Demerger and notional expenses/charges related to StC Acquisition has context menu



Customer Metrics	Q3 FY23	Q4 FY23	FY23	Q1 FY24	Q2 FY24	Q3 FY24
No. of MTS Customers	71	80	80	83	85	86
Revenue Visibility (USD Mn)	321	363	363	360	350	348

Customer Contribution (Share of Revenue)	Q3 FY23	Q4 FY23	FY23	Q1 FY24	Q2 FY24	Q3 FY24
Top 5 Customers	38%	45%	40%	44%	41%	39%
Top 10 Customers	56%	60%	58%	59%	58%	56%
Top 20 Customers	75%	77%	77%	77%	76%	75%

Revenue Mix - By Industry	Q3 FY23	Q4 FY23	FY23	Q1 FY24	Q2 FY24	Q3 FY24
Technology & Telecom	29%	26%	29%	25%	24%	24%
Management Consulting & Professional Services	9%	17%	7%	17%	15%	13%
Energy & Commodities	12%	9%	12%	10%	12%	12%
Aviation & Aerospace	9%	9%	8%	9%	10%	10%
Life Sciences And Healthcare	11%	10%	11%	9%	9%	11%
BFSI	8%	8%	9%	8%	8%	9%
Others	21%	21%	24%	22%	22%	20%



### Balance Sheet Metrics

	Q3 FY23	Q4 FY23	FY23	Q1 FY24	Q2 FY24	Q3 FY24
DSO days	62	52	52	42	46	59
Net Cash (INR Mn)	4,036	4,563	4,563	5,325	4,809	5,599

### People

	Q3 FY23	Q4 FY23	FY23	Q1 FY24	Q2 FY24	Q3 FY24
Headcount*	2,361	2,335	2,335	2,390	2,468	2,417

\* Not including retainers/project resources

### Shareholding Pattern

	Q3 FY23	Q4 FY23	FY23	Q1 FY24	Q2 FY24	Q3 FY24
Promoters	34.9%	34.8%	34.8%	34.8%	34.8%	34.7%
FPIs	20.5%	20.7%	20.7%	20.8%	18.9%	17.8%
MFs, FIs and Banks	12.3%	13.1%	13.1%	13.3%	15.8%	16.4%
Others	32.4%	31.3%	31.3%	31.0%	30.4%	31.2%
Total*	100%	100%	100%	100%	100%	100%

Company listed on BSE and NSE on August 8, 2023 (Trading Symbol: NIITMTS).

Shareholding for past quarters is mirror holding for NIIT Limited.

\*Percentage may not add to 100% due to rounding.