

**Consolidated Profit and Loss Account**  
**For the Period ended September 30, 2023**

Particulars (INR Mn)	Q2 FY23	Q3 FY23	Q4 FY23	FY23	Q1 FY24	Q2 FY24	
<b>Net Revenue</b>	<b>3,003</b>	<b>3,633</b>	<b>3,857</b>	<b>13,618</b>	<b>3,823</b>	<b>3,819</b>	
	YoY	10%	22%	30%	20%	22%	27%
	QoQ	-4%	21%	6%	-1%	0%	
<b>Operating Expenses</b>	<b>2,427</b>	<b>2,766</b>	<b>2,909</b>	<b>10,463</b>	<b>2,900</b>	<b>2,910</b>	
<b>Operating Profit (EBITDA)</b>	<b>576</b>	<b>867</b>	<b>948</b>	<b>3,154</b>	<b>924</b>	<b>910</b>	
<b>EBITDA margin</b>	<b>19%</b>	<b>24%</b>	<b>25%</b>	<b>23%</b>	<b>24%</b>	<b>24%</b>	
Depreciation	108	118	146	471	153	170	
Other Income (incl Net Interest, Forex Gain/ (Loss), Misc Income & Exceptional Items)*	(41)	(184)	(153)	(398)	(88)	(66)	
<b>Profit Before Tax</b>	<b>428</b>	<b>566</b>	<b>649</b>	<b>2,285</b>	<b>683</b>	<b>674</b>	
Tax	58	105	109	363	131	205	
<b>PAT</b>	<b>370</b>	<b>460</b>	<b>539</b>	<b>1,922</b>	<b>552</b>	<b>469</b>	
EPS (INR)	2.8	3.4	4.0	14.3	4.1	3.5	

Note :

*\*Including Non-Operating/Tranistory expenses related to the Composite Scheme of Arrangement and notional expenses related to StC Acquisition*



Customer Metrics	Q2 FY23	Q3 FY23	Q4 FY23	FY23	Q1 FY24	Q2 FY24
No. of MTS Customers	70	71	80	80	83	85
Revenue Visibility (USD Mn)	305	321	363	363	360	350

Customer Contribution (Share of Revenue)	Q2 FY23	Q3 FY23	Q4 FY23	FY23	Q1 FY24	Q2 FY24
Top 5 Customers	40%	38%	45%	40%	44%	41%
Top 10 Customers	57%	56%	60%	58%	59%	58%
Top 20 Customers	75%	75%	77%	77%	77%	76%

Revenue Mix - By Industry	Q2 FY23	Q3 FY23	Q4 FY23	FY23	Q1 FY24	Q2 FY24
Technology & Telecom	32%	29%	26%	29%	25%	24%
Management Consulting & Professional Services	0%	9%	17%	7%	17%	15%
Energy & Commodities	14%	12%	9%	12%	10%	12%
Aviation & Aerospace	7%	9%	9%	8%	9%	10%
Life Sciences And Healthcare	13%	11%	10%	11%	9%	9%
BFSI	10%	8%	8%	9%	8%	8%
Others	25%	21%	21%	24%	22%	22%



### Balance Sheet Metrics

	Q2 FY23	Q3 FY23	Q4 FY23	FY23	Q1 FY24	Q2 FY24
DSO days	41	62	52	52	42	46
Net Cash (INR Mn)	5,317	4,036	4,563	4,563	5,325	4,809

### People

	Q2 FY23	Q3 FY23	Q4 FY23	FY23	Q1 FY24	Q2 FY24
Headcount*	2,321	2,361	2,335	2,335	2,390	2,468

\* Not including retainers/project resources

### Shareholding Pattern

	Q2 FY23	Q3 FY23	Q4 FY23	FY23	Q1 FY24	Q2 FY24
Promoters	34.9%	34.9%	34.8%	34.8%	34.8%	34.8%
FPIs	21.2%	20.5%	20.7%	20.7%	20.8%	18.9%
MFs, FIs and Banks	11.9%	12.3%	13.1%	13.1%	13.3%	15.8%
Others	32.0%	32.4%	31.3%	31.3%	31.0%	30.4%
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.