

DELOITTE CONSULTING INDIA PRIVATE LIMITED

BOARD'S REPORT

To the Members,

The 25th Annual Report is being presented on the business and operations of the Company together with the Audited Financial Statements for the year ended 31st March 2024.

1. Financial Highlights (Standalone and Consolidated)

The standalone and consolidated financial statements for the financial year ended 31st March 2024, forming part of this Annual Report, have been prepared in accordance with the Indian Accounting Standards (Ind - AS).

Standalone Financial Results:

The key highlights of the audited standalone financial results of the Company for the financial year 2023-2024 are provided below:

Particulars	(₹ Lakhs)	
	Current Financial Year (2024)	Previous Financial Year (2023)
Revenue from Operation	1,527,492	1,439,229
Other Income	17,834	28,512
Profit/loss before Depreciation, Finance Costs, Exceptional items and Tax Expense	301,145	316,936
Profit /loss before Finance Costs, Exceptional items and Tax Expense	236,110	213,953
Less: Finance Costs	21,334	22,140
Profit /loss before Exceptional items and Tax Expense	214,777	191,812
Add/(less): Exceptional items	-	8,835
Profit /loss before Tax Expense	214,777	200,647
Less: Tax Expense (Current & Deferred)	55,389	52,882
Profit /loss for the year (1)	159,388	147,765
Total Comprehensive Income/loss (2)	(3,541)	1,260
Total (1+2)	155,847	149,025
Balance of profit /loss for earlier years	666,166	518,401
Less: Transfer to Reserves	-	-
Balance carried forward	825,554	666,166

Consolidated Financial Results:

The key highlights of the audited consolidated financial statements incorporating the duly audited financial statements of Deloitte Special Projects India Private Limited, Ad2pro Global Creative Solutions Private Limited and HashedIn Technologies Private Limited, wholly owned subsidiaries of the Company, for the financial year 2023-2024 are provided below:

(₹ Lakhs)		
Particulars	Current Financial Year (2024)	Previous Financial Year (2023)
Revenue from Operation	1,607,762	1,500,561
Other Income	15,119	25,455
Profit/loss before Depreciation, Finance Costs, Exceptional items and Tax Expense	320,155	317,956
Profit /loss before Finance Costs, Exceptional items and Tax Expense	250,099	213,450
Less: Finance Costs	23,537	22,690
Profit /loss before Exceptional items and Tax Expense	226,561	190,760
Add: Exceptional items	-	8,472
Profit /loss before Tax Expense	226,561	199,232
Less: Tax Expense (Current & Deferred)	57,333	55,085
Profit /loss for the year (1)	169,228	144,147
Total Comprehensive Income/loss (2)	(3,384)	1,365
Total (1+2)	165,844	145,512
Balance of profit /loss for earlier years	601,506	457,359
Less: Transfer to Reserves	-	-
Balance carried forward	770,734	601,506

Report on performance and financial position of Deloitte Special Projects India Private Limited:

Deloitte Special Projects India Private Limited is the wholly owned subsidiary of the Company as on 31st March 2024. Refer **Annexure - I**, for financial position as on 31st March 2024.

Report on performance and financial position of Ad2pro Global Creative Solutions Private Limited:

Ad2pro Global Creative Solutions Private Limited is the wholly owned subsidiary of the Company as on 31st March 2024. Refer **Annexure - I**, for financial position as on 31st March 2024.

Report on performance and financial position of HashedIn Technologies Private Limited:

HashedIn Technologies Private Limited is the wholly owned subsidiary of the Company as on 31st March 2024. Refer **Annexure - I**, for financial position as on 31st March 2024.

Report on subsidiaries contribution to the overall performance of the Company during the period under report:

The subsidiaries of the Company have contributed INR 91,494 Lakhs (5.64%) towards the consolidated income of INR 1,622,881 Lakhs.

2. Summary of operations

- During the year, the net revenue from operations of the Company increased by 5 %, from ₹ 1,467,741 Lakhs in the previous financial year to ₹ 1,545,326 Lakhs.
- The Company's Profit After Tax stood at ₹ 159,388 Lakhs vis-à-vis ₹ 147,765 Lakhs in the previous financial year, registering a growth of 8 %.

3. Transfer to Reserves

The Board of Directors of your Company have decided not to transfer any amount to the Reserves for the year under review.

4. Material changes and commitments affecting the Financial position of the Company

There have been no material changes and commitments, which affect the financial position of the Company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

5. Brief description of the state of the Company's affairs during the year

There has been a sustained growth in the business of the Company. Details of the financial performance of the Company are given above.

6. Nature of business

The Company provides consultancy and related support services including technology support, technical, professional and business consultancy to Deloitte Consulting India Projects LP in terms of its Master Services Agreement ("MSA") dated May 31, 2015, and any amendments thereof.

There has been no change in the objects of the Company. Business is being conducted as per the objectives described in the Memorandum of Association of the Company. There has been no material change in the line or nature of business that the Company is operating in.

7. Dividend

Subsequent to the year ended March 31, 2024, the Board of Directors of the Company has declared and paid an interim dividend of ₹ 30,908.443 on each fully paid-up equity share of ₹10 each of the Company aggregating to ₹ 8,965,797,500, out of the surplus in statement of profit and loss of the Company.

8. Changes in Share Capital and Equity

As on 31st March 2024, the shares of your Company are held by the following shareholders:

Name of Shareholder	Shareholding in Percentage
DC Outsourcing Netherlands BV	68.65 %
DC Outsourcing Holding BV	0.40%
Deloitte Consulting LP	29.95%
D&T Services GP LLC	1.00 %

During the financial year 2023 -24, no fresh equity shares were issued or allotted. There was no change in the Share capital and Equity structure of the Company during the reporting period.

9. Board of Directors and Key Managerial Personnel

Composition of the Board:

The Board is constituted as per the provisions of the Companies Act, 2013. The Board at present comprises of the following directors:

#	Name of the Director	Director Identification Number	Title
1	Mr. Vishal Sharma	07585437	Director
2	Mr. Kent Joseph Francois	08585006	Director
3	Mr. Madurai Murugan*	09485411	Whole-time Director
4	Mr. Nathan Thomas Houser	10219429	Director

**Mr. Mudurai Murugan has been re-appointed as Whole-time Director by the Board for a period of three years with effect from March 17, 2024*

Details of directors who were appointed or have resigned during the year:

#	Name of the Director	Director Identification Number	Date of appointment as Additional Director	Date of regularization as Director	Title
1	Mr. Nathan Thomas Houser	10219429	August 01, 2023	September 29, 2023	Director

#	Name of the Director	Director Identification Number	Date of resignation	Title
1	Ms. Kimberly Anne Porter	07493627	August 25, 2023	Director

Directors appointed or have resigned after the financial year 2023-24 up to the date of Boards Report:

#	Name of the Director	Director Identification Number	Date of resignation	Title
1	Mr. Gregory Thomas Kelly	08877208	July 18, 2024	Director

The Company has received and taken on record, the requisite disclosures and undertakings from all the Directors in compliance with the provisions of the Companies Act, 2013.

10. Particulars of employees pursuant to Section 197

The provisions of Section 197 of the Companies Act 2013, read along with the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014 are not applicable to the Company.

11. Meetings of the Board

The Board of Directors of the Company held Board meetings throughout the year at regular intervals through video conferencing in compliance with Companies Act, 2013.

All the Board of Directors fulfilled the attendance criterion laid down under the Companies Act 2013 (every director has attended the meeting at least once during the financial year). Notice of the Board meeting along with the agenda were circulated to all the Directors in accordance with the provisions of the Companies Act 2013 and applicable Secretarial Standards. Explanatory notes and detailed statements giving clarification on the agenda items were included in the meeting agenda.

The Board of Directors met four times in the financial year. Dates on which Board meetings were held are:

Meeting No.	Date of Board Meeting
1	June 19, 2023
2	September 13, 2023
3	December 12, 2023
4	March 29, 2024

Attendance of the Directors for the Board Meetings is as follows:

Date of the Meeting	Total Number of Directors	Directors in Attendance
June 19, 2023	5	4
September 13, 2023	5	2
December 12, 2023	5	3
March 29, 2024	5	5

The Corporate Social Responsibility Committee (CSR) met three times during the year. The attendance of the Members for the CSR meeting is as follows:

Date of the Meeting	Total Number of Members	Members in Attendance
June 19, 2023	4	3
September 13, 2023	3	2
March 29, 2024	4	4

12. Managerial Remuneration

The Company had 5 Directors as on March 31, 2024. Details of remuneration paid to the Directors during the financial year are available in Note 24 of the Standalone Financial Statements for the financial year 2023-2024 which are attached herewith.

13. Details of Subsidiary/Joint Ventures/Associate Companies

The Company has the following wholly owned subsidiaries:

- 1) Deloitte Special Projects India Private Limited
- 2) Ad2Pro Global Creative Solutions Private Limited and
- 3) HashedIn Technologies Private Limited.

Details regarding Deloitte Special Projects India Private Limited:

Serial	Particulars	Details
1	Name of the Company	Deloitte Special Projects India Private Limited
2	CIN Number of the Company	U74140TG2014PTC094207
3	Date of Incorporation	May 27, 2014
4	Percentage Shareholding	99.99%
5	Registered Office	Deloitte Tower 1, Floor No. 3, Survey No. 41, Gachibowli Village, Hyderabad, Rangareddi, Telangana – 500032, India.
6	Authorized Capital	₹ 100,000 /-
7	Paid up Capital	₹ 100,000 /-

Details regarding HashedIn Technologies Private Limited:

Serial	Particulars	Details
1	Name of the Company	HashedIn Technologies Private Limited
2	CIN Number of the Company	U72200KA2010PTC055702
3	Date of Incorporation	November 01, 2010
4	Percentage Shareholding	99.999%
5	Registered Office	1st Floor, Block 4D, Ecoworld, Bellandur, Sarjapur Outer Ring Road, Bellandur, Bangalore, Bangalore South, Karnataka, India, 560103
6	Authorized Capital	₹ 1000000/-
7	Paid up Capital	₹ 862000/-

Details regarding Ad2pro Global Creative Solutions Private Limited:

Serial	Particulars	Details
1	Name of the Company	Ad2pro Global Creative Solutions Private Limited
2	CIN Number of the Company	U74999KA2017PTC108465
3	Date of Incorporation	December 06, 2017
4	Percentage Shareholding	99.999%

5	Registered Office	9th Floor, Velocity Block, Survey No.110/1, 110/2 and 110/3, Prestige Technology Park III, Amani Bellandur Khane Village, Varthur Hobli, Bangalore East Taluk, Bellandur, Bangalore, Bangalore South, Karnataka, India, 560103
6	Authorized Capital	₹ 337000000 /-
7	Paid up Capital	₹ 2718186 /-

Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014, statement containing salient features of the financial statement of subsidiary in form AOC-1 is enclosed to this report as **Annexure-I**.

The Company does not have any associate companies or joint venture companies within the meaning of Section 2(6) of the Companies Act, 2013.

14. Statutory Auditors

M/s Suresh Surana & Associates LLP, (Firm Registration No. 121750W/W100010,) Chartered Accountants, Mumbai, was appointed as Statutory Auditors of the Company in the twenty-fourth Annual General Meeting of the Company held on September 29, 2023, to hold office for a period of five years from the conclusion of the twenty-fourth Annual General Meeting until the conclusion of the twenty-ninth Annual General Meeting of the Company.

15. Internal financial controls over financial reporting

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

An Internal Audit group acts as an independent internal team that reviews internal controls, operating procedures and systems. During the year, the internal audit team was in continuous evaluation of the internal control systems and mechanism.

16. Annual Return

Pursuant to Section 92(3) and Section 134(3) (a) of the Companies Act, 2013, the copy of the Annual Return is made available at https://www2.deloitte.com/ui/en/pages/careers/articles/corporate-governance.html?icid=top_corporate-governance.

17. Director's Responsibility Statement

The Directors of the Company state that: -

- in the preparation of the annual accounts for the financial year ended March 31, 2024, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for the year ended March 31, 2024;
- the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- the directors had prepared the annual accounts on a going concern basis; and
- the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

18. Board's comments on the remarks made by the Independent Auditor in Auditors Report

The Directors have taken on record the Independent Auditors' Report on the financial statements for the year ended 31st March 2024. The Auditors' Report is self-explanatory and has no qualification, reservation, disclaimer or adverse remarks on the financial statements.

19. Particulars of Loans, Advances, Guarantees and Investments

Pursuant to Section 186 of Companies Act, 2013, disclosure on particulars relating to loans, advances, guarantees and investments are provided as part of the financial statements.

20. Risk management Policy

The Board of Company is vigilant of the market conditions and the general economic trends and finds no trends or elements of risks that may threaten the existence of the Company. In view of risk management, the Company has internal auditors, internal controls and compliance teams who work independently to review risk and controls of the Company. The Company has also framed and adopted Risk Management Policy laying down the guidelines and procedures to identify the potential risk areas, measure, report, control and mitigate the identified risks so as to minimize the threat.

21. Information Required under Sexual Harassment of Women at Work place (Prevention, Prohibition & Redressal) Act, 2013

Pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("PoSH Act"), the Company has a policy and framework for employees to report sexual harassment cases at workplace and its process ensures complete anonymity and confidentiality of information. Adequate workshops and awareness programs against sexual harassment are conducted across the organization.

Internal Complaints Committee ('ICC') is in place to redress complaints of sexual harassment and the Company has complied with the provisions relating to the constitution of ICC under the PoSH Act. The Internal Complaints Committee follows the principle of natural justice and ensures a fair and impartial enquiry process.

During the year under review, there were no complaints filed under the PoSH Act.

22. Particulars of contracts or arrangements with related parties

During the year, the Company has not entered into any material transactions with Related Parties which require disclosure in this Report in terms of the provisions of Section 188(1) of the Act. Accordingly, the disclosure required u/s 134(3) (h) of the Companies Act, 2013 in Form AOC-2 is not applicable to the Company.

Details of Related Party Transactions as required to be disclosed by Indian Accounting Standard (Ind- AS) in "Related Party Disclosures" specified under Section 133 of the Companies Act, 2013 read with the rules thereunder, are given in Note 24 of the Standalone financial statements.

23. Conservation of energy, technology absorption & foreign exchange earnings & outgo

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are annexed herewith. **(Annexure-II).**

24. Transfer of Amounts to Investor Education and Protection Fund (IEPF)

Pursuant to Section 125 of the Companies Act 2013 there is no unpaid or unclaimed fund in the Company, to be transferred to IEPF.

25. Corporate Social Responsibility (CSR)

The Corporate Social Responsibility Committee (CSR Committee) of the Company has formulated and recommended to the Board, a Corporate Social Responsibility Policy (CSR Policy) indicating the activities to be undertaken by the Company, which has been approved by the Board.

The Annual Report on CSR activities is enclosed as per prescribed format as **Annexure-III** and forms part of this report.

26. Deposits

The Company has not accepted any deposit during the financial year 2023-24 within the meaning of Section 73 of the Companies Act, 2013.

27. Details of significant and material orders passed by the Regulators/Courts/Tribunals impacting the going concern status and the Company's operations in future

There are no significant and material orders passed by the Regulators/Courts/Tribunals which would impact the going concern status of the Company and its future operations.

28. Maintenance of cost records

The provisions pertaining to maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, are not applicable to the Company.

29. Secretarial Standards of ICSI

The Company is in compliance with the applicable Secretarial Standards specified by the Institute of Company Secretaries of India.

30. Details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year.

The Company does not have any pending application or proceeding under the Insolvency and Bankruptcy Code, 2016.

31. Acknowledgment

Your Director's would like to express their sincere appreciation for the assistance and co-operation received from clients, vendors and members during the year under review and wish to place on record their deep sense of appreciation for the committed services by the Company's personnel.

For and on behalf of the Board of Directors of
Deloitte Consulting India Private Limited

MADURAI
MURUGAN

Digitally signed by
MADURAI MURUGAN
Date: 2024.09.24
19:33:56 +05'30'

Whole-time Director: Madurai Murugan

DIN: 09485411

Place: Chennai

Date : September 24, 2024

HOUSER
NATHAN
THOMAS

Digitally signed by HOUSER
NATHAN THOMAS
Date: 2024.09.24 18:58:00
+05'30'

Director: Nathan Thomas Houser

DIN: 10219429

Place: McLean

Date : September 24, 2024

Annexure-I

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiary.

(Rs. Lakhs)

1.	Sl. No.	1
2.	Name of the subsidiary	Deloitte Special Projects India Private Limited
3.	The date since when subsidiary was acquired	May 27, 2014
4.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	Not Applicable
5.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	Indian Rupee
6.	Share Capital	1
7.	Reserves and surplus	(62,139)
8.	Total assets	17,277
9.	Total liabilities	79,154
10.	Investments	-
11.	Turnover	14,600
12.	Profit/(loss) before taxation	4,840
13.	Provision for taxation	-
14.	Profit /(loss) after taxation	4,840
15.	Proposed dividend	-
16.	Extent of shareholding (in percentage)	100%

(Rs. Lakhs)

1.	Sl. No.	2
2.	Name of the subsidiary	Hashedin Technologies Private Limited
3.	The date since when subsidiary was acquired	December 31, 2020
4.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	Not Applicable
5.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	Indian Rupee
6.	Share Capital	8.62
7.	Reserves and surplus	21,379
8.	Total assets	54,455
9.	Total liabilities	33,189
10.	Investments	-
11.	Turnover	64,844
12.	Profit/(loss) before taxation	9,670
13.	Provision for taxation	1,946
14.	Profit /(loss) after taxation	7,724
15.	Proposed dividend	-
16.	Extent of shareholding (in percentage)	100%

(Rs. Lakhs)

1.	Sl. No.	3
2.	Name of the subsidiary	Ad2Pro Global Creative Solutions Private Limited
3.	The date since when subsidiary was acquired	November 22, 2021
4.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	Not Applicable
5.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	Indian Rupee
6.	Share Capital	27
7.	Reserves and surplus	(13,592)
8.	Total assets	9,410
9.	Total liabilities	22,813
10.	Investments	-
11.	Turnover	12,050
12.	Profit/(loss) before taxation	(1,233)
13.	Provision for taxation	-
14.	Profit /(loss) after taxation	(1,233)
15.	Proposed dividend	-
16.	Extent of shareholding (in percentage)	100%

For and on behalf of the Board of Directors of
Deloitte Consulting India Private Limited

**MADURAI
MURUGAN** Digitally signed by
MADURAI MURUGAN
Date: 2024.09.24
19:34:19 +05'30'

Whole-time Director: Madurai Murugan

DIN: 09485411

Place: Chennai

Date: September 24, 2024

**HOUSER
NATHAN
THOMAS** Digitally signed by
HOUSER NATHAN
THOMAS
Date: 2024.09.24
18:58:18 +05'30'

Director: Nathan Thomas Houser

DIN: 10219429

Place: McLean

Date: September 24, 2024

Annexure II
Conservation of energy, technology absorption & foreign exchange earnings & outgo
[Pursuant to sub-section (3)(m) of Section 134 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014]

(a) Conservation of energy

The operations of the Company are not energy intensive. However adequate measures have been taken to conserve and reduce the energy consumption by using energy efficient hardware and other equipment.

(i)	the steps taken or impact on conservation of energy	Not Applicable
(ii)	the steps taken by the Company for utilizing alternate sources of energy	
(iii)	the capital investment on energy conservation equipment's	

(b) Technology absorption

The Company has not undertaken any R&D Activity in any specific area during the year under the review as it is not engaged in any of the specified activities.

The Company continues to use state of the art technology for improving the productivity and quality of its services. To create adequate infrastructure, the Company continues to invest in hardware and software.

(i)	the efforts made towards technology absorption	Applicable
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	Not Applicable
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	
	(a) the details of technology imported	
	(b) the year of import;	
	(c) whether the technology been fully absorbed	
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	
(iv)	the expenditure incurred on Research and Development	

(c) **Foreign exchange earnings and Outgo**

- a. Activities relating to exports, initiative taken to increase the exports, developments of new export markets for products and services and export plans

The Company is 100% EOU registered with STPI and engaged in export of Services.

- b. Total Foreign exchange used and earned in Rupees

Particulars	(₹ Lakhs)	
	Year ended 31 st March 2024	Year ended 31 st March 2023
Expenditure in Foreign Currency	19,495	28,464
Earnings in Foreign Currency	1,463,326	1,384,566

For and on behalf of the Board of Directors of

Deloitte Consulting India Private Limited

**MADURAI
MURUGAN** Digitally signed by
MADURAI MURUGAN
Date: 2024.09.24
19:34:43 +05'30'

Whole-time Director: Madurai Murugan

DIN: 09485411

Place: Chennai

Date: September 24, 2024

**HOUSER
NATHAN
THOMAS** Digitally signed by
HOUSER NATHAN
THOMAS
Date: 2024.09.24
18:58:34 +05'30'

Director: Nathan Thomas Houser

DIN: 10219429

Place: McLean

Date: September 24, 2024

ANNEXURE III – Annual Report on CSR activities

[Pursuant to Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended]

1. Brief outline on CSR Policy of the Company.

The Company's CSR activities revolve around the five guiding principles – Impact, Partnerships, Affirmative Action, Communication, and Innovation. A brief outline of the Company's CSR policy, including an overview of the projects or programs proposed to be undertaken, is available at

https://www2.deloitte.com/ui/en/pages/careers/articles/corporate-social-responsibility.html?icid=top_corporate-social-responsibility

The initiatives taken by the Company is in consonance with projects and programs relating to activities specified under Schedule VII to the Companies Act, 2013 ("Act") and Section 135 of the Companies Act, 2013.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Nathan Thomas Houser*	Chairperson (Director)	1	1
2.	Kent Joseph Francois	Member (Director)	3	3
3.	Madurai Murugan	Member (Whole- time Director)	3	3
4.	Vishal Sharma	Member (Director)	3	1
5.	Kimberly Anne Porter**	Member (Director)	1	1

* Appointed as Director with effect from August 01, 2023 and Chairperson of CSR Committee with effect from September 13, 2023.

**Ceased to be member of the Committee due to her resignation from the Board Directorship with effect from August 25, 2023.

3. Web-link(s) for composition of CSR committee, CSR Policy and CSR projects approved by the board:

Details on composition of CSR Committee, CSR Policy and CSR Projects approved by the Board of Directors are available at :

https://www2.deloitte.com/ui/en/pages/careers/articles/corporate-social-responsibility.html?icid=top_corporate-social-responsibility

4. Executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable: Not Applicable.

5. (a) Average net profit of the company as per sub-section (5) of section 135: ₹ 14,927,504,244

(b) Two percent of average net profit of the company as per sub-section (5) of section 135: ₹ 298,550,085

(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: NIL

(d) Amount required to be set off for the financial year, if any: ₹ 4,928,938

(e) Total CSR obligation for the financial year (5b+5c -5d): ₹ 293,621,147

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): ₹ 286,140,730

(b) Amount spent in Administrative overheads: ₹ 14,681,057

(c) Amount spent on Impact Assessment, if applicable: Nil

(d) Total amount spent for the Financial Year [6(a)+6(b)+6(c)]: ₹ 300,821,787

(e) CSR amount spent or unspent for the Financial Year: ₹ 300,821,787

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per sub-section (6) of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135.		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
₹ 300,821,787 (Inclusive of administrative overheads)					

(f) Excess amount for set-off, if any: ₹ 7,200,640

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	₹298,550,085
(ii)	Total CSR obligation for the financial year 2023-24	₹ 293,621,147*
(iii)	Total amount spent for the Financial Year	₹ 300,821,787
(iv)	Excess amount spent for the Financial Year [(iii)-(ii)]	₹ 7,200,640
(v)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	Nil
(vi)	Amount available for set off in succeeding Financial Years [(iv)-(v)]	₹ 7,200,640

*This excludes an amount of ₹ 4,928,938, being the amount set-off in financial year 2023-24 from the excess spend of the preceding financial year.

7. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

Sl. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Rs.).	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Amount spent in the Financial Year (in Rs.).	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any.		Amount remaining to be spent in succeeding Financial Years. (in Rs.)	Deficiency, if any
					Amount (in Rs.)	Date of transfer.		
1.	Not Applicable							
	TOTAL							

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

☐ Yes ☒ No

If Yes, enter the number of Capital assets created/ acquired:

Details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

S. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or assets(s)	Date of creation	Amount of CSR Amount spent	Details of entity/Authority/beneficiary of the registered Owner		
(1)	(2)	(3)	(4)	(5)	(6)		
					CSR Registration Number, if applicable	Name	Registered address
	Not Applicable						

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per sub- section (5) of section 135. Not Applicable

For and on behalf of the Board of Directors of Deloitte Consulting India Private Limited

HOUSER
NATHAN
THOMAS

Digitally signed by HOUSER
NATHAN THOMAS
Date: 2024.09.24 18:58:52
+05'30'

Nathan Thomas Houser
Chairperson of CSR Committee
DIN: 10219429
Place: McLean
Date: September 24, 2024

MADURAI
MURUGAN

Digitally signed by
MADURAI MURUGAN
Date: 2024.09.24
19:35:07 +05'30'

Madurai Murugan
Whole- time Director
DIN: 09485411
Place: Chennai
Date: September 24, 2024