

BOARD'S REPORT

To the Members,

Your Directors are pleased to present the 26th Annual Report on the business and operations of Deloitte Consulting India Private Limited (the "Company"), together with the Audited Standalone and Consolidated Financial Statements for the financial year ended March 31, 2025.

1. Financial Highlights (Standalone and Consolidated)

The Standalone and Consolidated Financial Statements for the financial year ended March 31, 2025, forming part of this Annual Report, have been prepared in accordance with Indian Accounting Standards (Ind-AS).

Standalone Financial Results:

The key highlights of the Audited Standalone Financial Statements of the Company for the financial year 2024-25 are provided below:

Particulars	(₹ in Lakhs)	
	Current financial year (FY 2024-25)	Previous financial year (FY 2023-24)
Revenue from Operations	1,765,448	1,527,492
Add: Other Income	24,585	17,834
Total Income	1,792,033	1,545,326
Total Expenses	1,533,296	1,330,549
Profit/(loss) before Depreciation, Finance Costs, Exceptional items and Tax Expense	383,085	301,136
Less: Depreciation	102,473	65,035
Profit /(loss) before Finance Costs, Exceptional items and Tax Expense	280,612	236,101
Less: Finance Costs	21,875	21,324
Profit /(loss) before Exceptional items and Tax Expense	258,737	214,777
Add/(less): Exceptional items	-	-
Profit /(loss) before Tax Expense	258,737	214,777
Less: Tax Expense (Current & Deferred)	54,346	55,388
Profit /loss for the financial year (1)	204,391	159,388
Total Comprehensive Income/(loss) (2)	(10,023)	(3,541)
Total (1+2)	194,368	155,847
Balance of profit /(loss) for earlier years	825,554	666,166
Less: Transfer to Reserves	-	-
Less: Dividend	89,672	-
Balance carried forward	940,273	825,554

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, Deloitte Consulting India Digital Services Private Limited (formerly known as Ad2Pro Global Creative Solutions Private Limited) and HashedIn Technologies Private Limited, wholly owned subsidiaries of the Company, for the financial year 2024-25 are provided below:

(₹ in Lakhs)

Particulars	Current financial year (FY 2024-25)	Previous financial year (FY 2023-24)
Revenue from Operations	1,870,435	1,607,762
Add: Other Income	20,195	15,119
Total Income	1,890,630	1,622,881
Total Expenses	1,623,793	1,396,320
Profit/(loss) before Depreciation, Finance Costs, Exceptional items and Tax Expense	402,599	320,031
Less: Depreciation	110,563	70,056
Profit /(loss) before Finance Costs, Exceptional items and Tax Expense	292,036	249,975
Less: Finance Costs	25,199	23,414
Profit /(loss) before Exceptional items and Tax Expense	266,837	226,561
Add/(less): Exceptional items	-	-
Profit /(loss) before Tax Expense	266,837	226,561
Less: Tax Expense (Current & Deferred)	57,833	57,333
Profit /loss for the financial year (1)	209,003	169,228
Total Comprehensive Income/(loss) (2)	(10,710)	(3,384)
Total (1+2)	198,293	165,844
Balance of profit /(loss) for earlier financial years	770,734	601,506
Less: Transfer to Reserves	-	-
Less: Dividend	89,672	-
Balance carried forward	890,066	770,734

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

Deloitte Special Projects India Private Limited (CIN: U74140TG2014PTC094207) is the wholly owned subsidiary of the Company as on March 31, 2025. Please refer **Annexure - I**, for financial position as on March 31, 2025.

Report on performance and financial position of Deloitte Consulting India Digital Services Private Limited (formerly known as Ad2Pro Global Creative Solutions Private Limited):

Deloitte Consulting India Digital Services Private Limited (formerly known as Ad2pro Global Creative Solutions Private Limited) (CIN:U74999KA2017PTC108465) is the wholly owned subsidiary of the Company as on March 31, 2025. Please refer **Annexure - I**, for financial position as on March 31, 2025.

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

HashedIn Technologies Private Limited (CIN: U72200KA2010PTC055702) is the wholly owned subsidiary of the Company as on March 31, 2025. Please refer **Annexure - I**, for financial position as on March 31, 2025.

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

The subsidiaries of the Company have contributed ₹ 98,597 Lakh (5%) towards the consolidated income of ₹ 1,890,630 Lakh.

2. Summary of operations

The net revenue from operations of the Company increased by 16 %, from ₹ 1,545,326 Lakh in the previous financial year 2023-24 to ₹ 1,792,033 Lakh in the current financial year 2024-25.

The Company's Profit After Tax stood at ₹ 204,391 Lakh vis-à-vis ₹ 159,388 Lakh in the previous financial year, registering a growth of 28%.

3. Transfer to Reserves

T The Board of Directors of your company has 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 are affecting the financial position of the Company, between the end of the financial year, and the date of this report.

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

The Company is engaged in providing consultancy and related support services including technology support, technical, professional, and business consultancy. There has been no change in the nature of business during the year under review.

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

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 having a nominal value of ₹ 10 each of the Company aggregating to ₹ 8,965,797,500.00 to its shareholders in the FY 2024-25, out of the surplus in statement of profit and loss of the Company.

After careful consideration of the Company’s financial performance and future requirements, the Board of Directors has not recommended any final dividend for the financial year 2024-25.

8. Changes in Share Capital and Equity

As on March 31, 2025, 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 2024-25, 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. Details of Directors and Key Managerial Personnel

Composition of the Board:

The Board is duly constituted in accordance with the provisions of the Companies Act, 2013 (“the Act”) and the Articles of Association of the Company. The Board at present comprises of the following Directors:

S. No.	Name of the Director	Director Identification Number	Designation
1.	Mr. Nathan Thomas Houser	10219429	Director
2.	Mr. Madurai Murugan	09485411	Whole-time Director
3.	Mr. Kent Joseph Francois	08585006	Director
4.	Mr. Vishal Sharma	07585437	Director

Details of Directors who were appointed/re-appointed during the financial year 2024-25: NIL

Details of cessation of Director during the financial year 2024-25: During the financial year 2024-25, Mr. Gregory Thomas Kelly ceased to be a Director on the Board. The details of the same are as follows:

S. No.	Name of the Director	Director Identification Number	Effective date of cessation of Directorship	Designation
1.	Mr. Gregory Thomas Kelly	08877208	July 18, 2024	Director

Details of Appointment/cessation of Directors after the end of the financial year 2024-25 up to the date of this Board's Report: NIL

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

10. Particulars of employees pursuant to Section 197 of the Act

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

11. Meetings of the Board and Committees of the Board

During the financial year 2024-25, the Board of Directors of the Company met at regular intervals through video conferencing in compliance with the provisions of the Act and the Articles of Association of the Company. The gap between any two consecutive Board Meetings did not exceed One Hundred and Twenty days.

All the Board Directors fulfilled the attendance criterion laid down under the Act (every Director has attended at least one meeting of Board of Directors during the financial year 2024-25). Notices of the Board meeting along with the agenda were circulated to all the Directors in accordance with the provisions of the Act, the Articles of Association of the Company 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 4 (four) times during the financial year 2024-25. Dates on which Board meetings were held are:

Meeting No.	Date of Board Meeting
DCIPL /BM/01/FY 2024-25	July 17, 2024
DCIPL /BM/02/FY 2024-25	September 24, 2024
DCIPL /BM/03/FY 2024-25	December 10, 2024
DCIPL /BM/04/FY 2024-25	February 18, 2025

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

Date of the Meeting	Total Number of Directors	Directors in Attendance
July 17, 2024	5	4
September 24, 2024	4	3
December 10, 2024	4	4
February 18, 2025	4	4

The Corporate Social Responsibility (CSR) Committee members met 3 (three) times during the financial year 2024-25. The attendance of the members who attended the CSR committee meetings is as follows:

Date of the Meeting	Total Number of Members	Members in Attendance
July 17, 2024	4	4
September 24, 2024	4	3
February 18, 2025	4	4

12. Managerial Remuneration

The Company had 4 (Four) Board Directors as on March 31, 2025. Details of remuneration paid to the Directors during the financial year are set out in Note No. 24 of the Standalone Financial Statements for the financial year 2024-25 which are attached herewith.

13. Details of Subsidiary, Joint Venture, and Associate Companies

The Company has the following wholly owned subsidiaries:

- 1) Deloitte Special Projects India Private Limited
- 2) Deloitte Consulting India Digital Services Private Limited (formerly known as Ad2Pro Global Creative Solutions Private Limited)
- 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, Rangareddi, Hyderabad, Telangana, India 500032.
6	Authorized Capital	INR 1,00,000 /-
7	Paid up Capital	INR 1,00,000 /-

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	99.99%
5	Registered Office	1 st Floor, Block 4D, Ecoworld, Bellandur, Sarjapur Outer Ring Road, Bellandur, Bangalore, Bangalore South, Karnataka, India, 560103
6	Authorized Capital	INR 10,00,000/-
7	Paid up Capital	INR 8,62,000/-

Details regarding Deloitte Consulting India Digital Services Private Limited (formerly known as Ad2Pro Global Creative Solutions Private Limited):

Serial	Particulars	Details
1	Name of the Company	Deloitte Consulting India Digital Services Private Limited (formerly known as Ad2Pro Global Creative Solutions Private Limited)
2	CIN Number of the Company	U74999KA2017PTC108465
3	Date of Incorporation	December 06, 2017
4	Percentage Shareholding	99.99%
5	Registered Office	9 th 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	INR 13,62,00,000/-
7	Paid up Capital	INR 27,18,186 /-

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 subsidiaries in form AOC-1 is annexed herewith as **Annexure-I** and forms an integral part of this Board's Report.

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

During the financial year under review, no company has become or ceased to be a subsidiary, joint venture, or associate company within the meaning of Section 2(6) of the Act.

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 financial 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 adequate internal financial controls with reference to Financial Statements. During the financial year, such controls were tested and no reportable material weaknesses were observed.

An Internal Audit group acts as an independent internal team that reviews internal controls, operating procedures and systems. During the financial 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 Act and the Companies (Management and Administration) Rules, 2014, the copy of the Annual Return is made available on the website of the Company at https://www.deloitte.com/ui/en/about/governance/corporate-governance.html?icid=top_corporate-governance

17. Director's Responsibility Statement

Pursuant to Section 134(5) of the Act, the Board of Directors of the Company state that: -

- a) in the preparation of the annual accounts for the financial year ended March 31, 2025, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b) the Directors selected such accounting policies and applied their recommendations 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 financial year ended March 31, 2025;
- c) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) the Directors had prepared the annual accounts on a going concern basis; and
- e) 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 financial year ended March 31, 2025. The observations of the Statutory Auditors are self-explanatory and do not call for further comment. There were no qualifications, reservations, adverse remarks, or disclaimers in the Auditor's Report.

19. Particulars of Loans, Advances, Guarantees and Investments

Pursuant to Section 186 of the Act, 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 Directors of the Company are vigilant of the market conditions and prevailing economic trends. Based on its assessment, the Board does not perceive any material risks at present that may threaten the existence of the Company. In compliance with Section 134(3)(n) of the Act, the Company has established a robust risk management framework, which includes the appointment of internal auditors and the implementation of internal control systems and compliance functions operating independently to evaluate and strengthen the Company's risk management and internal control processes.

Furthermore, the Company has formulated and adopted a Risk Management Policy, which sets out the procedures and guidelines for identifying, assessing, reporting, and mitigating potential risks. This policy is designed to ensure that risks are effectively managed and mitigated, thereby minimizing any threats to the Company's objectives and long-term sustainability.

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

Pursuant to the provisions of 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.

The Company is committed to providing a safe and conducive work environment. During the year under review, the status of complaints as on March 31, 2025 is as follows:

Particulars	No. of complaints
Number of complaints received during the financial year	Nil
Number of complaints disposed of during the financial year	Nil
Number of cases pending for more than 90 days	Nil

22. Statement by the Company with respect to compliance with the provisions of the Maternity benefits Act, 1961

The Company is in compliance with the provisions of the Maternity Benefit Act 1961, ensuring applicable benefits are extended to the eligible employees.

23. Particulars of contracts or arrangements with related parties

During the financial year under review, the Company did not enter into any material transactions with related parties requiring disclosure under Section 188(1) of the Act. Accordingly, the disclosure required u/s 134(3) (h) of the Act 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 Act read with the rules thereunder, are given in Note no. 24 of the standalone Financial Statements.

24. 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 as **Annexure-II** and forms an integral part of this Report.

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

During the financial year 2024-25, the Company did not have any unpaid or unclaimed dividend amounts that would be required to be transferred to the IEPF pursuant to the provisions of Section 124 of the Act and the applicable rules framed thereunder.

26. 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 composition of the CSR Committee is provided in the Annual Report on CSR activities, which forms an integral part of this report.

In terms of Section 135 of the Act read with Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended (“CSR Rules”), your Company had, during the financial year ended March 31st 2025, spent over two percent of the average net profits of your Company during the three immediately preceding financial years in accordance with the CSR Policy and the Annual Action Plan approved by the Board, from time to time on the recommendation of the CSR Committee.

The Annual Report on CSR activities as required under the CSR rules is annexed as **Annexure-III** and forms an integral part of this Report.

27. Deposits

The Company has not accepted any deposit during the financial year 2024-25 within the meaning of Section 73 of the Act.

28. 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 or Tribunals impacting the going concern status or future operations of the Company.

29. Maintenance of cost records

The provisions of section 148 of the Act, relating to maintenance of cost records are not applicable to the Company.

30. Compliance Statement

The Company has complied with all applicable provisions of the Act and the rules made thereunder.

Compliance with Secretarial Standards

The Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI).

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

No applications or proceedings are pending under the Insolvency and Bankruptcy Code, 2016.

32. Details of difference between the amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or financial institutions along with the reasons thereof

The Company has not obtained any loans from banks or financial institutions and not done any one-time settlement with any bank or financial institution during the period under review. Thus, there were no instances of difference between the amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or financial institutions along with the reasons thereof.

33. Acknowledgment

Your Directors express sincere appreciation for the assistance and co-operation received from clients, vendors and members during the financial 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
Deloitte Consulting India Private Limited

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NATHAN
THOMAS

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Nathan Thomas Houser
Director
DIN: 10219429
Date: September 22, 2025
Place: McLean

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Date: 2025.09.22
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Madurai Murugan
Whole-time Director
DIN: 09485411
Date: September 22, 2025
Place: Chennai

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.

(INR in Lakhs)

1.	Sl. No.	1
2.	CIN	U74140TG2014PTC094207
3.	Name of the subsidiary	Deloitte Special Projects India Private Limited
4.	The date since when subsidiary was acquired	May 27, 2014
5.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	Not Applicable
6.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	Indian National Rupees (INR)
7.	Share Capital	1
8.	Reserves and surplus	(66,481)
9.	Total assets	14,526
10.	Total liabilities	81,006
11.	Investments	-
12.	Turnover	3,650
13.	Profit/(loss) before taxation	(4,597)
14.	Provision for taxation	7
15.	Profit /(loss) after taxation	(4,604)
16.	Proposed dividend	-
17.	Extent of shareholding (in percentage)	100%

(INR in Lakhs)

1.	Sl. No.	2
2.	CIN	U72200KA2010PTC055702
3.	Name of the subsidiary	HashedIn Technologies Private Limited
4.	The date since when subsidiary was acquired	December 31, 2020
5.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	Not Applicable
6.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	Indian National Rupees (INR)
7.	Share Capital	8.62
8.	Reserves and surplus	30,733
9.	Total assets	80,645
10.	Total liabilities	49,903
11.	Investments	-
12.	Turnover	96,339
13.	Profit/(loss) before taxation	13,498
14.	Provision for taxation	3,481
15.	Profit /(loss) after taxation	10,017
16.	Proposed dividend	-
17.	Extent of shareholding (in percentage)	100%

(Rs. Lakhs)

1.	Sl. No.	3
2.	CIN	U74999KA2017PTC108465
3.	Name of the subsidiary	Deloitte Consulting India Digital Services Private Limited (formerly known as Ad2Pro Global Creative Solutions Private Limited)
4.	The date since when subsidiary was acquired	November 22, 2021
5.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	Not Applicable
6.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	Indian National Rupees (INR)
7.	Share Capital	27.18
8.	Reserves and surplus	(12,921)
9.	Total assets	9,262
10.	Total liabilities	22,156
11.	Investments	-
12.	Turnover	11,552
13.	Profit/(loss) before taxation	654
14.	Provision for taxation	-
15.	Profit /(loss) after taxation	654
16.	Proposed dividend	-
17.	Extent of shareholding (in percentage)	100%

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

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NATHAN
THOMAS

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Date: 2025.09.22
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Nathan Thomas Houser
Director
DIN: 10219429
Date: September 22, 2025
Place: McLean

MADURAI
MURUGAN

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Date: 2025.09.22
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Madurai Murugan
Whole-time Director
DIN: 09485411
Date: September 22, 2025
Place: Chennai

Annexure II

Details of 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 financial 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 financial years reckoned from the beginning of the financial year)-	
	(a) the details of technology imported	
	(b) the financial 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

(INR in Lakhs)

Particulars	Financial year ended March 31, 2025	Financial year ended March 31, 2024
Expenditure in Foreign Currency	32,341	43,545
Earnings in Foreign Currency	1,698,361	1,463,326

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

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 Date: 2025.09.22 21:09:56
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Nathan Thomas Houser
Director
DIN: 10219429
Date: September 22, 2025
Place: McLean

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 MURUGAN

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 Date: 2025.09.22
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Madurai Murugan
Whole-time Director
DIN: 09485411
Date: September 22, 2025
Place: Chennai

Annexure III

ANNUAL REPORT ON CSR ACTIVITIES

*[Pursuant to Section 135 of the Companies Act, 2013 and the Companies
 (Corporate Social Responsibility Policy) Rules, 2014]*

1. A brief outline of the company's CSR Policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR Policy and projects or programs:

The Company's CSR activities revolve around the five guiding principles – Impact, Partnerships, Affirmative Action, Communication, and Innovation.

The Company undertakes CSR activities included in the Annual Action Plan for the Financial Year, as recommended by the CSR Committee and approved and/or modified by the Board from time to time, in accordance with the Schedule VII of the Companies Act, 2013 ("The Act"), and the rules thereof.

A brief outline of the Company's CSR policy, including an overview of the projects or programs proposed to be undertaken is available at usi-2021-22-careers-deloitte-consulting-india-private-limited-csr-policy.pdf.

The initiatives taken by the Company are in consonance with the activities specified under Schedule VII and Section 135 of the Act.

2. Composition of the CSR Committee:

SI. 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.	Mr. Nathan Thomas Houser	Chairperson (Director)	3	3
2.	Mr. Madurai Murugan	Member (Whole-time Director)	3	3
3.	Mr. Kent Joseph Francois	Member (Director)	3	3
4.	Mr. Vishal Sharma	Member (Director)	3	2

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:

Details on composition of CSR Committee, CSR Policy and Annual Action plan (including the CSR Projects) as approved by the Board of Directors are available at: https://www.deloitte.com/ui/en/about/governance/corporate-governance.html?icid=top_corporate-governance.

4. Provide the 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 for last three financial years as per section 135(5).:
 ₹ 18,526,149,847

b) Two percent of average net profit of the company as per sub-section (5) of section 135:
 ₹ 370,522,997

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: ₹ 7,200,640

e) Total CSR obligation for the financial year [(b)+ (c) – (d)]: ₹ 363,322,357

6. a) Amount spent on CSR projects (both Ongoing Project and other than Ongoing Project):
 ₹ 351,285,439

b) Amount spent in Administrative Overheads: ₹ 18,166,118

c) Amount spent on Impact Assessment, if applicable: NIL

d) Total amount spent for the Financial Year [(a)+(b)+(c)]: ₹ 369,451,557

e) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in INR)	Amount Unspent (in INR)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
₹ 369,451,557 (inclusive of administrative overheads)	-	-	-	-	-

f) Excess amount for set off if any ₹ 6,129,200

Sl. No.	Particular	Amount (in INR)
I.	Two percent of average net profit of the company as per section 135(5)	₹ 370,522,997
II.	Amount available for set-off in the financial year from the excess amount spent in the preceding financial year	₹ 7,200,640
III.	Total CSR obligation for the financial year [I-II]	₹ 363,322,357
IV.	Total amount spent for the financial year	₹ 369,451,557
V.	Excess amount spent for the financial year [IV-III]	₹ 6,129,200
VI.	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
VII.	Amount available for set off in succeeding financial years [V-VI]	₹ 6,129,200

7. Details of Unspent CSR amount for the preceding three financial years: Nil

Sl. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in INR)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in INR)	Amount Spent in the Financial Year (in INR)	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 INR)	Deficiency, if any
					Amount (in Rs)	Date of Transfer	
NOT APPLICABLE							

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

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

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered address
Not applicable							

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 behalf of Board of Directors
Deloitte Consulting India Private Limited

HOUSER
 NATHAN
 THOMAS

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 HOUSER NATHAN
 THOMAS
 Date: 2025.09.22 21:10:14
 +05'30'

Nathan Thomas Houser
Director
(Chairperson of CSR Committee)
DIN: 10219429
Date: September 22, 2025
Place: McLean

MADURAI
 MURUGAN

Digitally signed by
 MADURAI MURUGAN
 Date: 2025.09.22
 22:00:58 +05'30'

Madurai Murugan
Whole-time Director
(Member of the CSR Committee)
DIN: 09485411
Date: September 22, 2025
Place: Chennai