
Investor Presentation & FACT SHEET: Q1 FY 24

August 2023

About Happiest Minds

Next-Gen Digital Transformation, Infrastructure, Security and Product Engineering Services Company

<p>95% Digital Born Digital</p>	<p>94% Agile Born Agile</p>	<p>243 Active Clients 57 Fortune2000 / Forbes200 Billion \$ Corporations 87% Repeat Business</p>	<p>33.1% RoCE 26.0% RoE</p>
<p>Mission Statement Happiest People Happiest Customers</p> <p>SMILES Values Sharing, Mindful, Integrity, Learning, Excellence, Social Responsibility</p>	<p>5,048 Happiest Minds across 7 Countries 27.6% Gender Diversity 4.3 rating on Glassdoor</p>	<p>Great Place To Work®</p> <ul style="list-style-type: none"> • Top 10 India's Best Workplaces™ in Health & Wellness 2022 • Top 50 India's Best Workplaces™ for Women 2022 • Top 50 India's Best Workplaces™ for Building a Culture of Innovation 2023 • Top 100 India's Best Companies to Work for 2023 	<p>Total Income Growth 4.7% q-o-q 22.6% y-o-y EBITDA margin 25.5%</p>

Promoter



Ashok Soota

 **IPO** - In September 2020

- Completed 12 years in August 2023
- Successful QIP Fund raise of ₹500 Cr in July 2023
- Strong Management Team & Corporate Governance
- 700K+ Investors
- Robust Growth and Profitability

Great Place To Work®

Gold
Microsoft Partner





'Best Governed Company'
in Medium Category



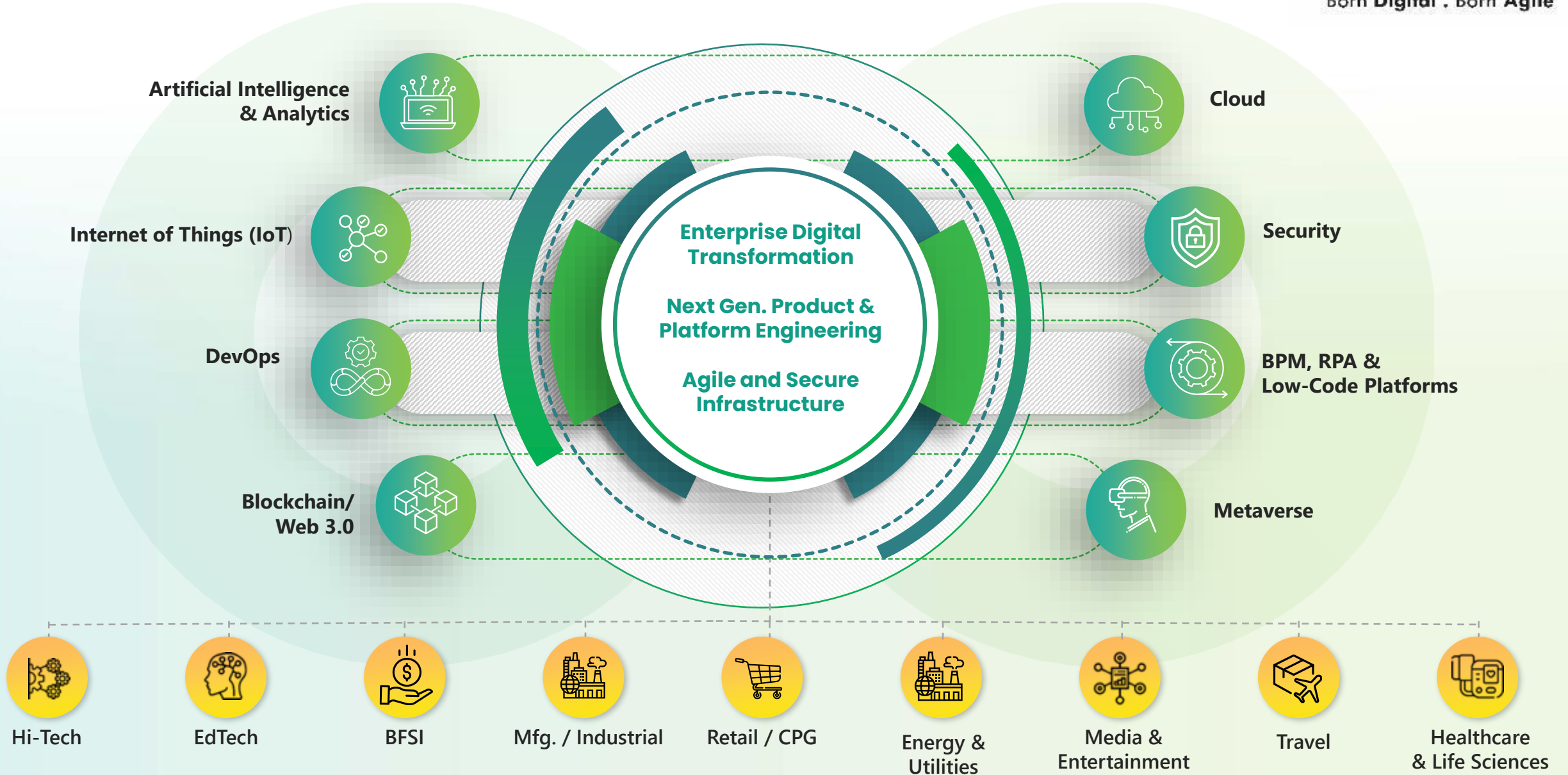
Mission, Vision and Values

Our 2021-31 Vision - DELiGHT

Our SMILES Values



Focus on Disruptive Technologies



Born Digital . Born Agile . The Mindful IT Company

CREATING DIGITAL CAPITAL

Business Transformation



Business Insights



Platformize & Modernize



Reimagining Customer Experience



being mindful

In The Moment

doing mindful

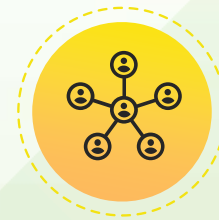
Perceive Immersively

Process Non-judgementally

Perform Empathetically

MINDFULLY AGILE

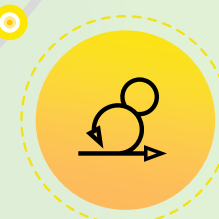
Agile Organization



Agile Business



Agile Delivery



Engineering & Operational Excellence



Key Project Wins

For a **next generation learning platform** and an existing customer, Happiest Minds is their strategic partner to provide product engineering services, quality engineering and automation services across their teacher and student engagement platform

For a **global leader and innovator in the bioscience industry**, Happiest Minds was chosen to implement cloud-based product life cycle management (PLM) solutions

For one of **the world's largest and diversified healthcare products company**, this consulting led engagement entails Happiest Minds to provide strategic quality assurance and automation services for their Digital Surgery Enablement Platform

For a **large digital transformation specialist**, this multi-year multi-million dollar deal entails Happiest Minds to deliver infrastructure and security services

For a **large enterprise software support company**, Happiest Minds has signed a multi-million-dollar deal to provide managed database services and ITSM services

For a **global, high-tech engineering group based in Europe**, Happiest Minds was chosen to design and implement the Modern Data Platform on Microsoft Azure

For a **global talent fulfilment enterprise in Europe**, Happiest Minds was chosen to streamline multiple workflows leveraging Microsoft's Power Platform for improved employee experience and actionable intelligence for decision makers

For a **large Middle east based petrochemical company**, Happiest Minds is chosen to provide consulting led Operational Technology (OT) Solutions

For a **billion-dollar global, specialty chemicals company**, Happiest Minds was appointed to draft their digital roadmap covering commercial, operations, and IT functional areas.

For an **Australia based health insurance and services provider**, Happiest Minds was chosen as a strategic partner to enhance their security posture leveraging Microsoft Sentinel and CloudSecOps

Awards & Analyst Mentions



Digital Transformation of the Year at IReC Awards 2023



Top 100 India's Best Companies to Work for 2023



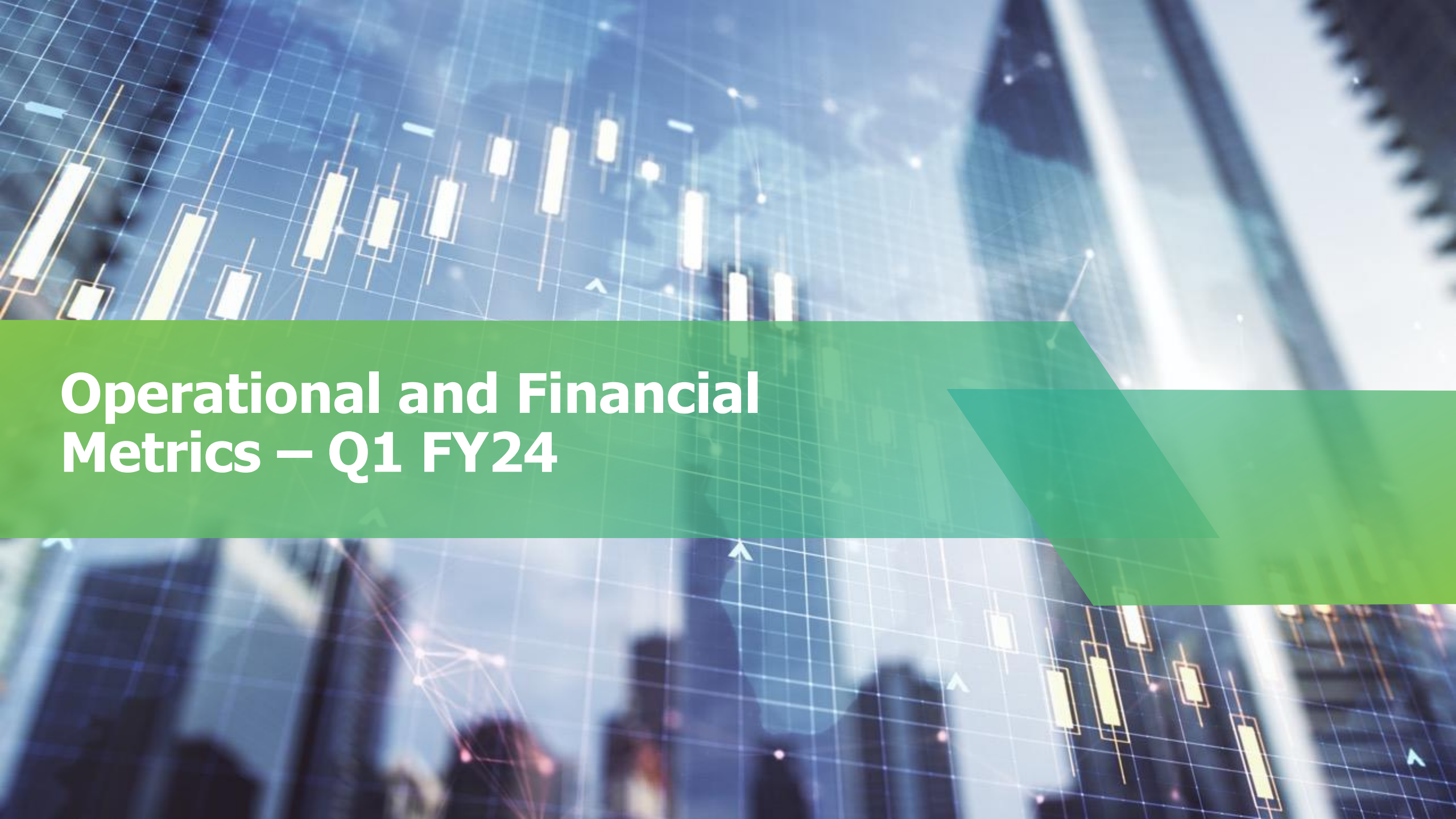
Happiest Minds' CRPP solution wins 'Best Security Operation Centre of the Year' at the CISO Summit & Awards 2023



STPI Exports & Excellence Awards 2021-22

ANALYST MENTIONS





Operational and Financial Metrics – Q1 FY24

Results Q1 FY 24

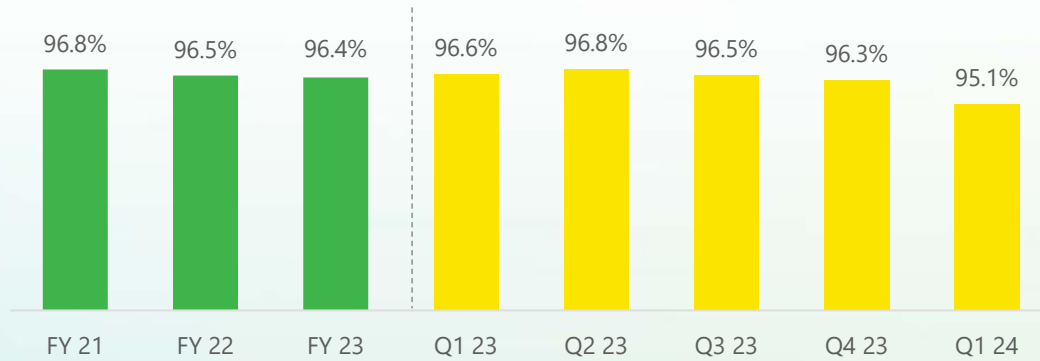
All amounts in ₹ Lakhs unless stated otherwise

Particulars	Q1 FY 24	Q4 FY 23	QoQ	Q1 FY 23	YoY
Revenues	39,087	37,798	3.4%	32,892	18.8%
Other Income	1,366	845	-	104	-
Total Income	40,453	38,643	4.7%	32,996	22.6%
EBITDA	10,299	10,062	2.4%	8,775	17.4%
%	25.5%	26.0%		26.6%	
PBT	7,868	7,893	(0.3)%	7,558	4.1%
%	19.4%	20.4%		22.9%	
Tax	2,035	2,127	-	1,924	-
%	5.0%	5.5%		5.8%	
PAT	5,833	5,766	1.2%	5,634	3.5%
%	14.4%	14.9%		17.1%	
Revenues (\$'000)	47,566	45,918	3.6%	42,224	12.7%
Growth in Constant Currency	-	-	3.5%	-	13.8%

Born Digital. Born Agile

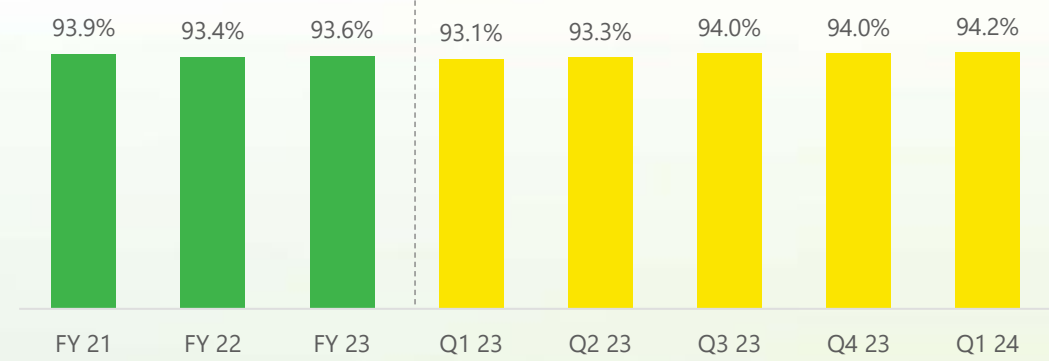
Digital

% of Revenue



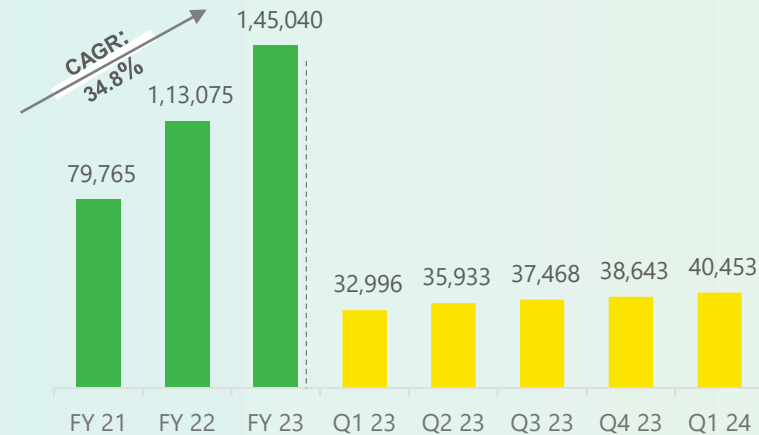
Agile

% of Revenue

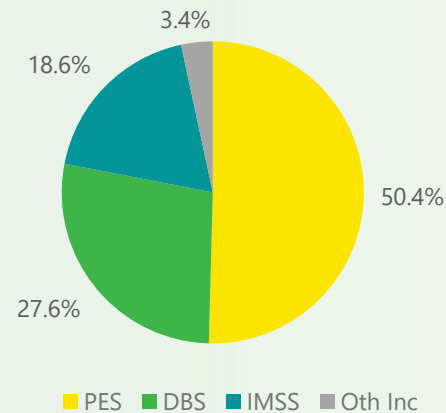


Revenue

Total Income (₹ Lakhs)

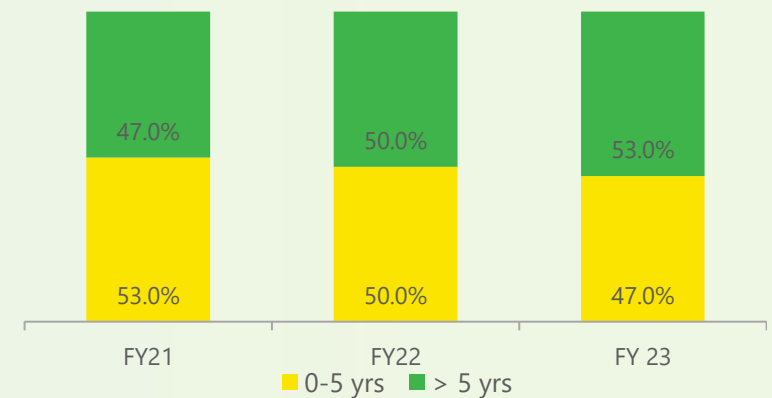


Revenue by BU



Tenure of Customer

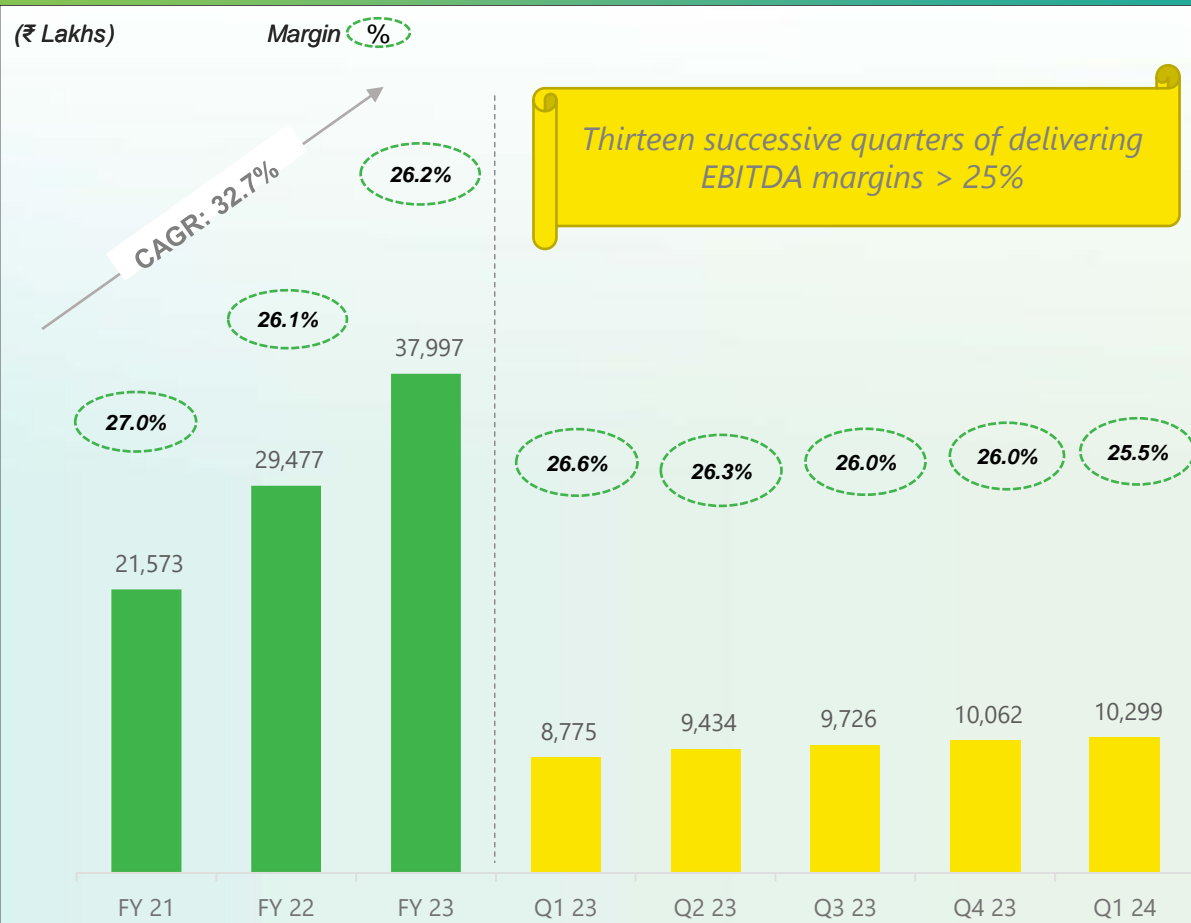
% revenue from Clients



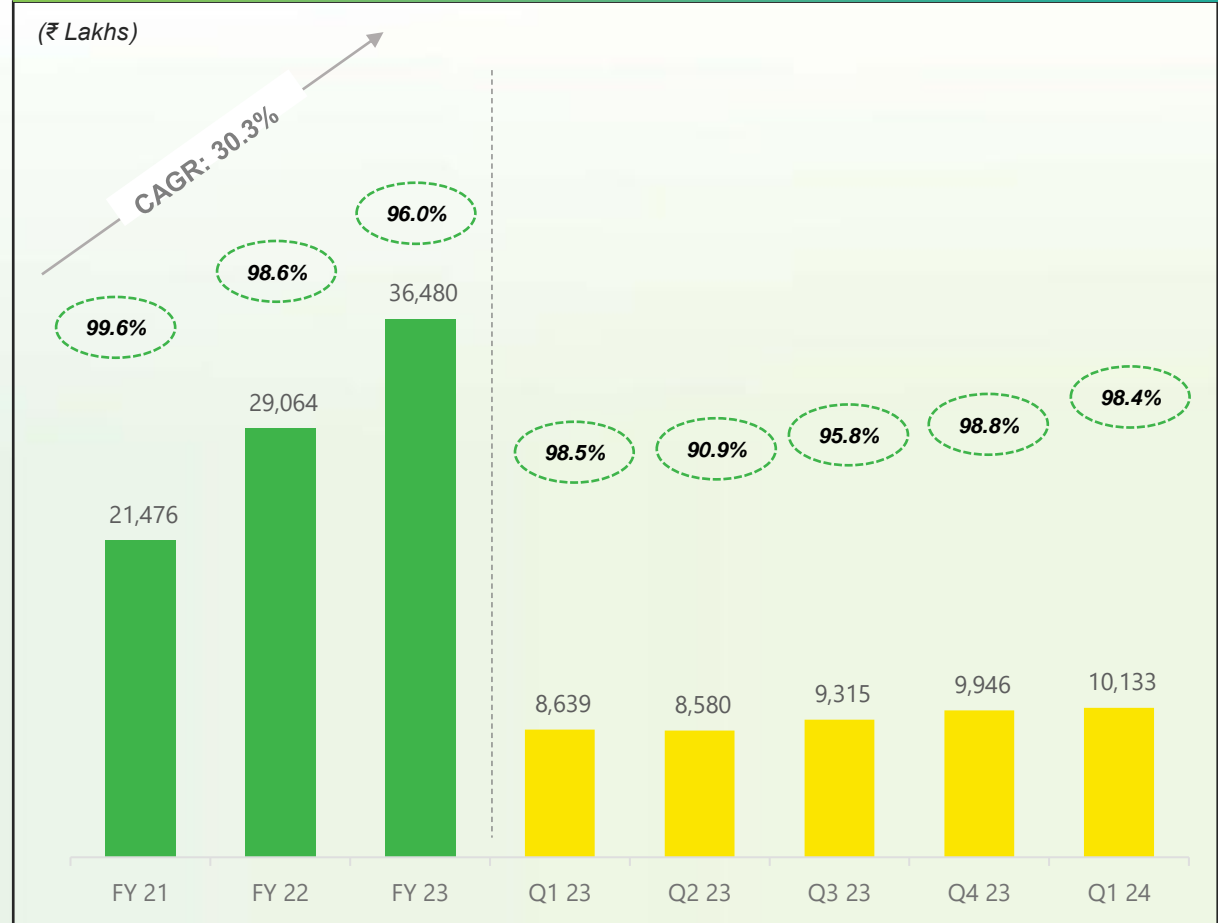
PES : Product Engineering Services; DBS : Digital Business Solutions; IMSS : Infrastructure Management and Security Services

Operational & Financial Metrics

EBITDA

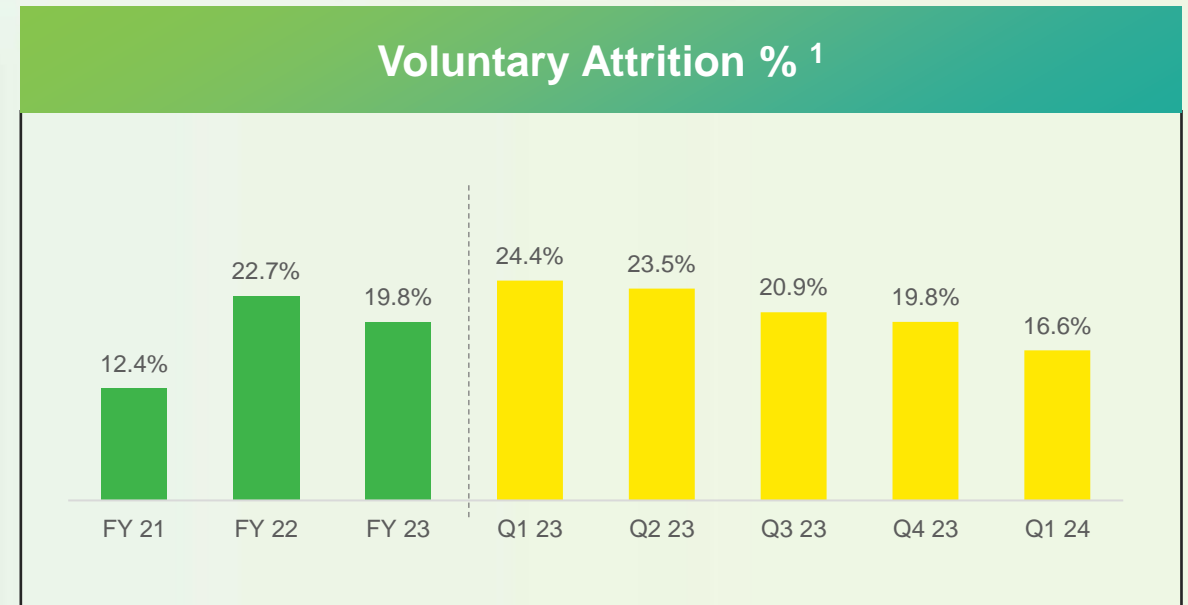
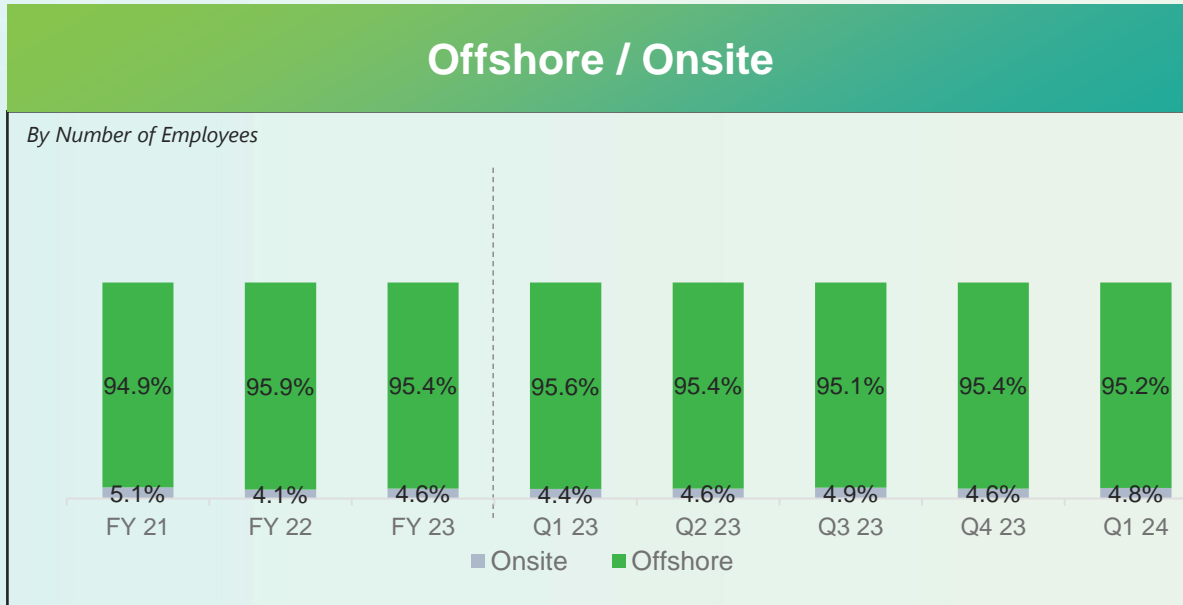
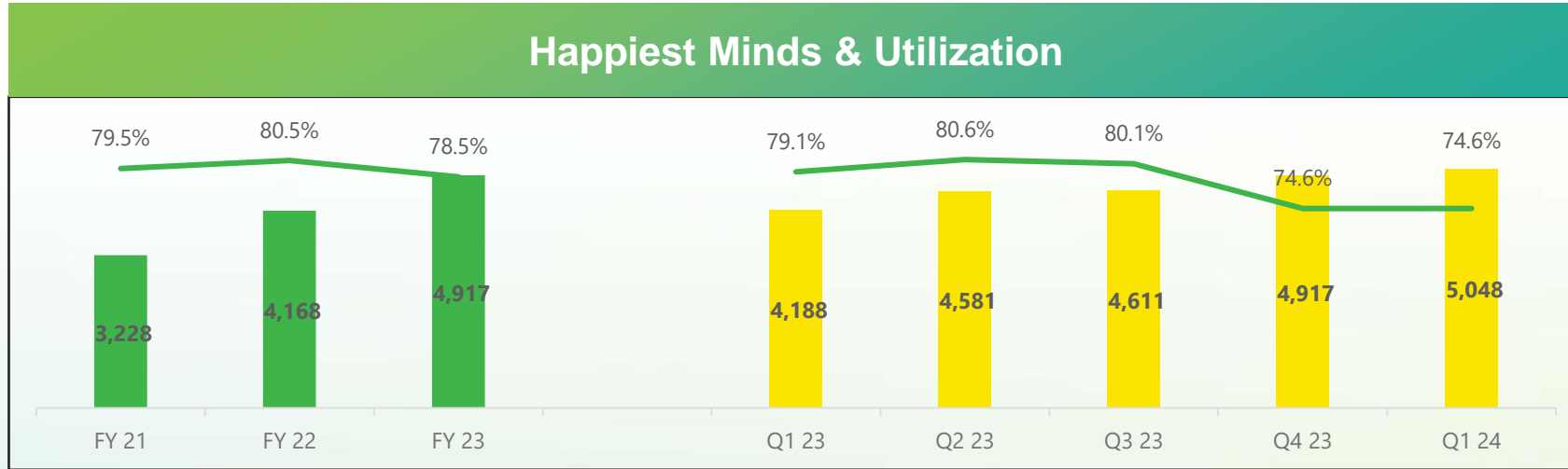


High FCF Conversion



Note: 1. FCF = Free Cash Flow Conversion = FCF/EBITDA and FCF = EBITDA – Capex. (Non-GAAP Measure)

Operational & Financial Metrics



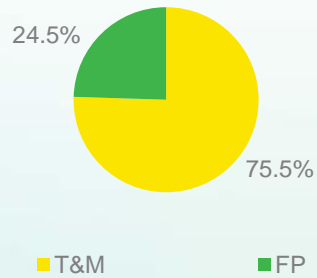
Note 1: Trailing 12 Months

Operational & Financial Metrics

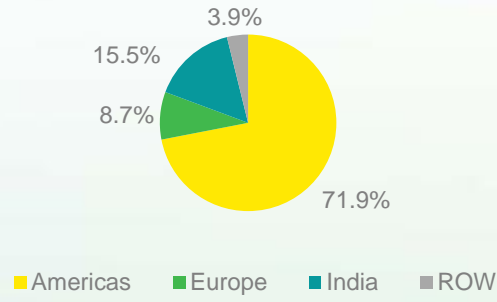
Revenue Model

Q1 24

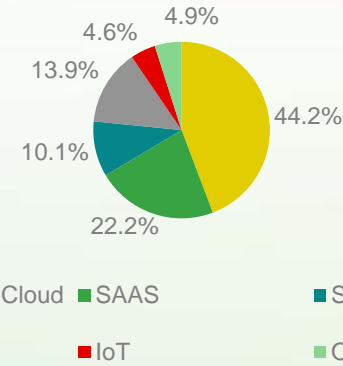
Model



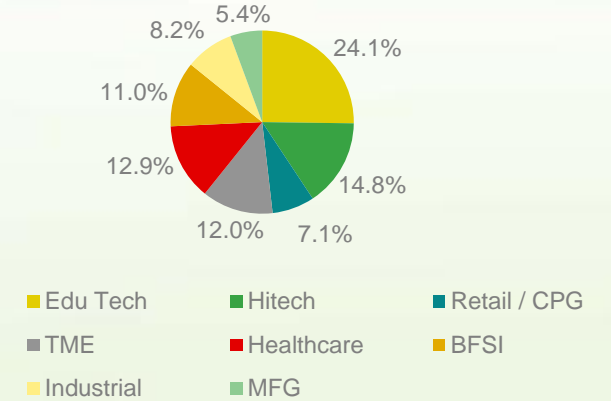
Geography



Digital Revenue¹

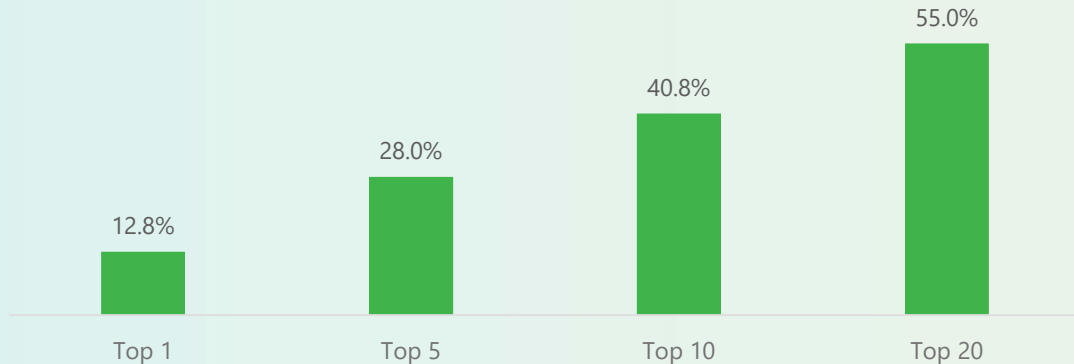


Vertical¹



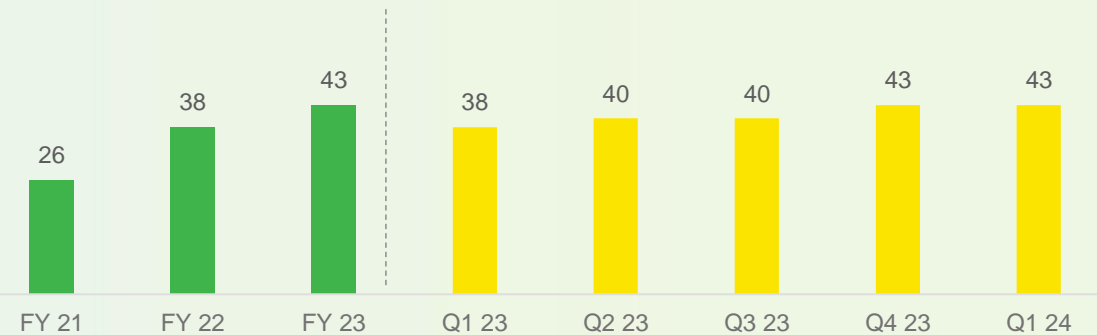
Revenue Concentration³

Q1 24 (% Revenue)



Million \$ Customers²

(#)

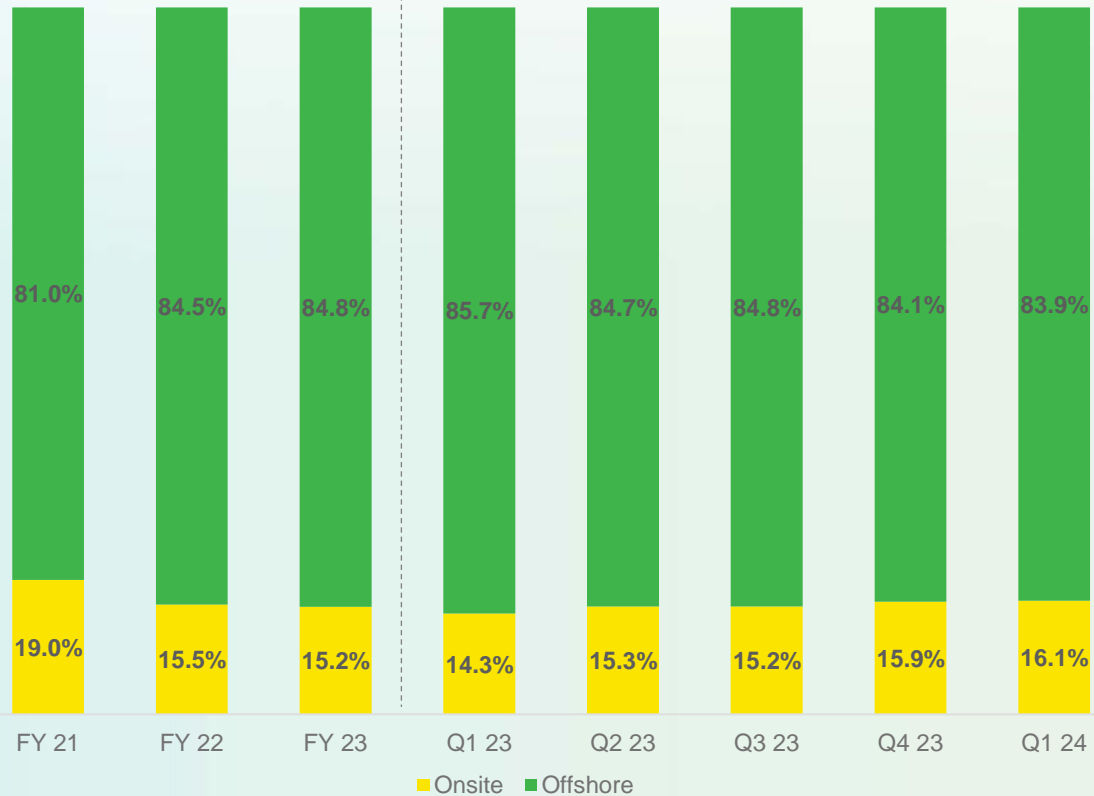


Notes: 1. TME: Travel, Media & Entertainment, 2. Based on quarterly revenues annualized. 3. Top 20 includes Top 1, 5 & 10

Operational & Financial Metrics

Onsite/Offshore

By Revenue



Average Revenue / Active Customer

(USD '000)



Operational & Financial Metrics

	FY21	FY 22	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY 23	FY24 Q1
Customer Industry group								
Edutech	25.6%	23.2%	23.7%	23.8%	23.2%	22.2%	23.2%	24.1%
Hitech	18.2%	15.8%	15.6%	16.6%	15.7%	19.5%	16.9%	14.8%
BFSI	16.4%	13.2%	13.7%	14.2%	10.3%	10.8%	12.2%	11.0%
Travel, Media and Entertainment (TME)	13.6%	13.2%	12.7%	12.5%	13.1%	13.2%	12.9%	12.0%
Healthcare*	-	-	-	-	-	-	-	12.9%
Retail / CPG	5.4%	10.3%	10.0%	8.9%	10.4%	7.7%	9.2%	7.1%
Industrial	7.1%	6.9%	8.2%	7.7%	9.2%	8.3%	8.4%	8.2%
Manufacturing	6.6%	8.6%	10.0%	10.4%	10.0%	10.7%	10.3%	5.4%
Others	7.1%	8.8%	6.1%	5.8%	8.2%	7.5%	6.9%	4.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Digital Service Offerings								
Digital infrastructure/Cloud	41.6%	43.6%	45.7%	45.4%	45.4%	46.9%	45.8%	44.2%
SaaS	22.7%	20.3%	21.5%	21.3%	20.1%	20.1%	20.7%	22.2%
Security Solutions	8.7%	11.9%	11.7%	12.3%	13.4%	12.0%	12.3%	10.1%
Analytics/AI	13.3%	12.1%	11.6%	12.8%	12.5%	11.9%	12.2%	13.9%
IoT	10.5%	8.6%	6.2%	5.1%	5.2%	5.4%	5.4%	4.6%
Total	96.8%	96.5%	96.6%	96.8%	96.5%	96.3%	96.4%	95.1%
Automation	25.2%	25.4%	26.0%	25.4%	27.7%	27.3%	26.6%	28.3%

Note : All metrics are reported as % of operating revenues:

*Healthcare carved out as a separate vertical from Q1FY24 onwards. Some customers which were earlier part of HiTech / MFG / Others have been regrouped

Operational & Financial Metrics

	FY 21	FY 22	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY 23	FY24 Q1
Revenue by Geo								
USA	73.4%	66.4%	66.6%	67.9%	67.5%	70.5%	68.1%	71.9%
India	11.8%	14.1%	15.8%	16.1%	15.4%	15.0%	15.6%	15.5%
Europe	10.4%	10.4%	10.7%	9.3%	9.4%	9.4%	9.7%	8.7%
ROW	4.4%	9.0%	6.9%	6.7%	7.7%	5.1%	6.6%	3.9%
Million \$ Customers¹								
\$ 10 M +	1	1	2	2	2	1	1	1
\$ 5M to \$ 10M	3	4	4	4	4	6	6	6
\$ 3M to \$ 5M	6	8	7	7	7	6	6	5
\$ 1M to \$ 3M	16	25	25	27	27	30	30	31
Total	26	38	38	40	40	43	43	43
Tenure of customers								
0 - 5 Years	53.0%	50.0%	-	-	-	-	47.0%	-
> 5 Years	47.0%	50.0%	-	-	-	-	53.0%	-
Revenue Mix								
Onsite	19.0%	15.5%	14.3%	15.3%	15.2%	15.9%	15.2%	16.1%
Offshore ²	81.0%	84.5%	85.7%	84.7%	84.8%	84.1%	84.8%	83.9%
Revenue by contracting Model								
Fixed Price	21.7%	25.1%	24.9%	24.4%	26.4%	25.5%	25.3%	24.5%
Time and Material	78.3%	74.9%	75.1%	75.6%	73.6%	74.5%	74.7%	75.5%
# Active Customers	173	206	211	226	230	237	237	243
# Billion \$ Corporation	46	54	56	54	55	55	55	57

Note: 1: Based on quarter revenue annualized 2: Offshore: Revenues from customers served from India;

Operational & Financial Metrics

	FY21	FY22	FY23 Q1	FY23 Q2	FY23 Q3	FY23 Q4	FY23	FY24 Q1
Happiest Minds								
Onsite	166	172	185	210	228	227	227	244
Offshore	3,062	3,996	4,003	4,371	4,383	4,690	4,690	4,804
Onsite %	5.1%	4.1%	4.4%	4.6%	4.9%	4.6%	4.6%	4.8%
Offshore %	94.9%	95.9%	95.6%	95.4%	95.1%	95.4%	95.4%	95.2%
Utilization	79.5%	80.5%	79.1%	80.6%	80.1%	74.6%	78.5%	74.6%
Diversity	24.5%	26.4%	26.0%	27.6%	27.7%	27.4%	27.4%	27.6%
DSO								
Billed	57	55	58	60	60	54	54	58
Unbilled	28	35	36	31	29	31	31	31
Total	85	90	94	91	90	86	86	88
EPS ₹ : Diluted	11.45	12.55	3.88	4.09	3.98	3.98	16.01	4.02
Capital Ratios¹								
RoCE	31.2%	34.8%	39.1%	35.2%	34.9%	32.8%	32.8%	33.1%
RoE	29.8%	27.3%	31.5%	31.3%	29.4%	27.8%	27.8%	26.0%

Note: 1: Capital Return Ratios are YTD Annualized

Operational & Financial Metrics

All figures in ₹ Lakhs

	FY21		FY22		FY23 Q1		FY23 Q2		FY23 Q3		FY23 Q4		FY23		FY24 Q1	
Revenue by BU																
IMSS	16,421	20.6%	24,168	21.4%	7,356	22.3%	7,902	22.0%	7,912	21.1%	7,525	19.5%	30,694	21.2%	7,516	18.6%
DBS	21,288	26.7%	32,891	29.1%	9,903	30.0%	10,722	29.8%	11,266	30.1%	11,180	28.9%	43,070	29.7%	11,175	27.6%
PES	39,632	49.7%	52,308	46.3%	15,633	47.4%	16,927	47.1%	17,511	46.7%	19,093	49.4%	69,165	47.7%	20,396	50.4%
Total Revenue	77,341	97.0%	109,367	96.7%	32,892	99.7%	35,551	98.9%	36,688	97.9%	37,798	97.8%	142,929	98.5%	39,087	96.6%
Other income	2,424	3.0%	3,708	3.3%	104	0.3%	382	1.1%	780	2.1%	845	2.2%	2,111	1.5%	1,366	3.4%
Total income	79,765	100%	113,075	100%	32,996	100%	35,933	100%	37,468	100%	38,643	100%	145,040	100%	40,453	100%

IMSS: Infrastructure Management & Security Services

DBS : Digital Business Services

PES: Product Engineering Services

Summary Profit & Loss Statement

	FY 21	FY 22	FY 23 Q1	FY 23 Q2	FY 23 Q3	FY 23 Q4	FY 23	FY 24 Q1
Income								
Operating revenue	77,341	1,09,365	32,892	35,551	36,688	37,798	1,42,929	39,087
Other income	2,424	3,710	104	382	780	845	2,111	1,366
Total income	79,765	1,13,075	32,996	35,933	37,468	38,643	1,45,040	40,453
Cost of revenue	44,382	64,404	18,499	20,592	21,394	22,342	82,827	23,404
Gross margin	32,959	44,961	14,393	14,959	15,294	15,456	60,101	15,683
%	42.6%	41.1%	43.8%	42.1%	41.7%	40.9%	42.0%	40.1%
SG&A	13,810	19,193	5,722	5,907	6,348	6,239	24,215	6,750
%	17.9%	17.5%	17.4%	16.6%	17.3%	16.5%	16.9%	17.3%
EBITDA	21,573	29,477	8,775	9,434	9,726	10,062	37,997	10,299
%	27.0%	26.1%	26.6%	26.3%	26.0%	26.0%	26.2%	25.5%
Depreciation	2,274	3,288	934	971	992	1,294	4,191	1,424
%	2.9%	3.0%	2.8%	2.7%	2.7%	3.4%	2.9%	3.6%
EBIT	19,299	26,189	7,841	8,463	8,734	8,768	33,806	8,875
%	24.2%	23.2%	23.8%	23.6%	23.3%	22.7%	23.3%	21.9%
Finance cost	697	995	283	452	576	875	2,186	1,007
PBT before exceptional item*	18,602	25,194	7,558	8,011	8,158	7,893	31,620	7,868
%	23.3%	22.2%	22.9%	22.3%	21.8%	20.4%	21.7%	19.4%
Exceptional Items⁺	-	609	-	-	634	-	634	-
PBT *	18,602	24,585	7,558	8,011	7,524	7,893	30,986	7,868
%	23.3%	21.7%	22.9%	22.3%	20.1%	20.4%	21.4%	19.4%
Current tax	3,527	6,310	2,325	1,638	2,335	2,210	8,508	2,280
Deferred tax	(1,171)	155	(401)	432	(569)	(83)	(621)	(245)
Total Tax	2,356	6,465	1,924	2,070	1,766	2,127	7,887	2,035
%	3.0%	5.7%	5.8%	5.8%	4.7%	5.5%	5.4%	5.0%
PAT *	16,246	18,120	5,634	5,941	5,758	5,766	23,099	5,833
%	20.4%	16.0%	17.1%	16.5%	15.4%	14.9%	15.9%	14.4%

* Exceptional items for FY22 & Q3 FY23 refers to Loss on Fair Valuation of Warrant Liability

Condensed Balance Sheet

All figures in ₹ Lakhs

	31.03.2021	31.03.2022	30.06.2022	30.09.2022	31.12.2022	31.03.2023	30.06.2023
Assets							
Non-current Assets							
Property, plant and equipment	69	78	89	12,894	12,899	13,278	13,202
Goodwill	7,644	7,896	8,202	8,430	8,562	13,913	13,901
Financial & Other assets	10,029	11,788	24,594	34,347	77,536	29,594	27,642
Total non-current assets (A)	17,742	19,762	32,885	55,671	98,997	56,785	54,745
Current assets							
Financial & Other assets							
i. Trade receivable	12,192	16,738	20,937	22,408	23,250	21,319	24,534
ii. Cash & Cash equivalents, Investments & Other financial assets	60,928	72,609	65,503	55,746	17,061	81,484	85,516
iii. Other assets	1,333	3,392	1,782	3,420	2,811	4,495	5,260
Total current assets (B)	74,453	92,739	88,222	81,574	43,122	1,07,298	1,15,310
Total assets (A + B)	92,195	1,12,501	1,21,107	1,37,245	1,42,119	1,64,083	1,70,055
Equity and Liabilities							
Total equity (A)	54,599	66,580	71,907	74,591	77,791	83,882	90,395
Non-current liabilities							
Financial liabilities	7,339	7,134	8,761	18,759	18,678	18,035	17,483
Provisions & Deferred tax liability	2,378	2,086	1,966	2,205	2,344	4,526	4,577
Total non-current liabilities (B)	9,717	9,220	10,727	20,964	21,022	22,561	22,060
Current liabilities							
Financial & Contract liabilities							
i. Trade payable	4,101	6,072	6,967	6,907	5,779	7,052	8,007
ii. Others	20,340	26,266	27,230	30,697	33,767	45,921	44,595
Provisions & Other current liabilities	3,438	4,363	4,276	4,086	3,760	4,667	4,998
Total current liabilities (C)	27,879	36,701	38,473	41,690	43,306	57,640	57,600
Total liabilities (D = B + C)	37,596	45,921	49,200	62,654	64,328	80,201	79,660
Total equity and liabilities (A + D)	92,195	1,12,501	1,21,107	1,37,245	1,42,119	1,64,083	1,70,055

Happiest People · Happiest Customers

investors@happiestminds.com

India | United States | United Kingdom | Canada | Australia | Dubai

Happiest

the first global firm to
Mindful IT Company Mindful
levels and enable a person to be in the moment
understanding, internalizing and practicing
journey on the **'Happiness'** theme. Consider
all of our **Happiness Quotient** Be the

our customers and society
everything like a child and
Listening Going beyond
attention to what is being said
moment **Doing Mindful**
Non-judgemental
environment to live in the moment
trustworthy partnerships, by
as an empathetic corporate citizen
global firm to become **The**
attention to the moment completely.
Being conscious of the moment and
attention including self **Alive** Being alert
to stay focused inside **Calm** Staying
reactions **Happiest Minds** is the first

Company Mindful approaches reduces individual
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the **Happiness Evangelists** for each other, our customers and society **Observing** Being curious about everything like a child and
noticing the surroundings **Listening** Going beyond hearing and listening with full attention to what is being said **Being Mindful** in
the moment **Doing Mindful** Perceive Immersively Process **Non-judgemental** Perform **Empathetic** An
environment to live in the moment and perform with purpose A **trustworthy** partnership, by living our core values Contributions as an
Contributions as an empathetic corporate citizen **Happiest Minds** is the first global firm to become **The Mindful IT**
Company Paying attention to the moment completely, without any
distractions **Aware** Being conscious of the moment and staying **focused**
on the object of attention including self **Alive** Being alert and
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