

October 20, 2022

Listing Compliance & Legal Regulatory
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai 400 001
Stock Code: 543227

Listing & Compliance
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra East, Mumbai 400 051
Stock Code: HAPSTMNDS

Dear Sir/Madam,

Sub: Earnings Presentation on the financial results of Q2 for FY'23

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed a copy of the Earnings Presentation of the financial results of the Company for the quarter ended September 30, 2022 that will be circulated to the Investors/Analysts for the Earnings Call scheduled on October 21, 2022.

This is for your information and records.

Thanking you,

Yours faithfully,

For **Happiest Minds Technologies Limited**

Praveen Kumar Darshankar
Company Secretary & Compliance Officer
Membership No. F6706



Investor Presentation & FACT SHEET: Q2 FY 23

October 2022

About Happiest Minds

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

<p>97% Digital Born Digital</p>	<p>93% Agile Born Agile</p>	<p>226 Active Clients 54 Fortune2000 / Forbes200 Billion \$ Corporations 91% Repeat Business</p>	<p>35.2% RoCE¹ 31.3% RoE</p>
<p>Mission Statement Happiest People Happiest Customers</p> <p>SMILES Values Sharing, Mindful, Integrity, Learning, Excellence, Social Responsibility</p>	<p>4,581 Happiest Minds across 7 Countries Gender Diversity 28% 4.4 rating on Glassdoor</p>	<p>Great Place To Work[®]</p> <ul style="list-style-type: none"> #29 India's Best Companies to Work for 2022 #63 Asia's Best Workplaces 2021 50 Best Workplaces for Women 2021 India's Top 15 Best Workplaces in Health & Wellness 2021 Special Recognition for COVID-19 Support 	<p>Industry leading 23.8% (US \$) y-o-y revenue growth in Q2FY23</p>

Promoter



Ashok Soota



IPO - In September 2020

- Completed 11 years in August 2022
- Strong Management Team & Corporate Governance
- 700K+ Investors
- Robust Growth and Profitability



ER&D SERVICES









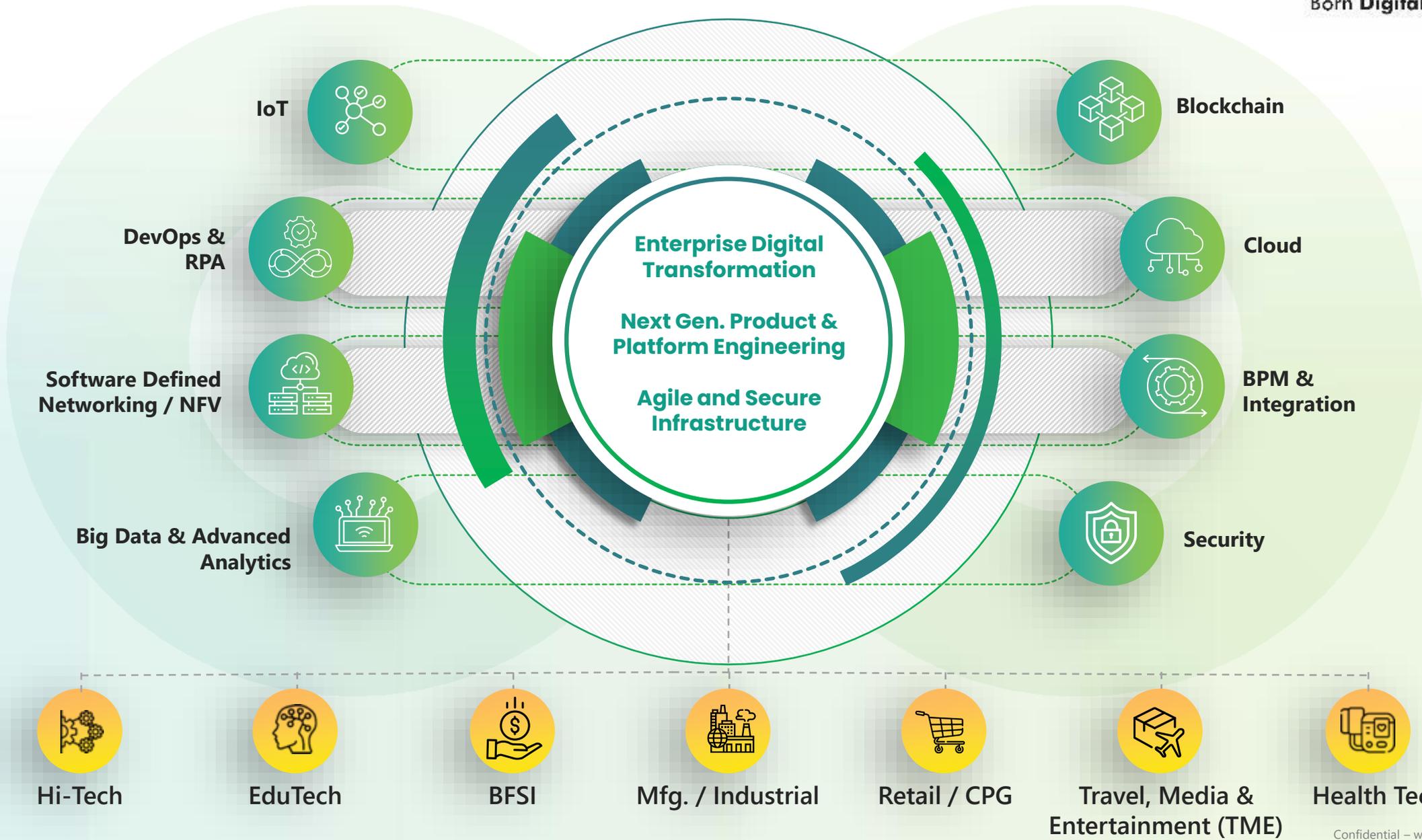
Mission, Vision and Values

Our 2021-31 Vision - DELiGHT

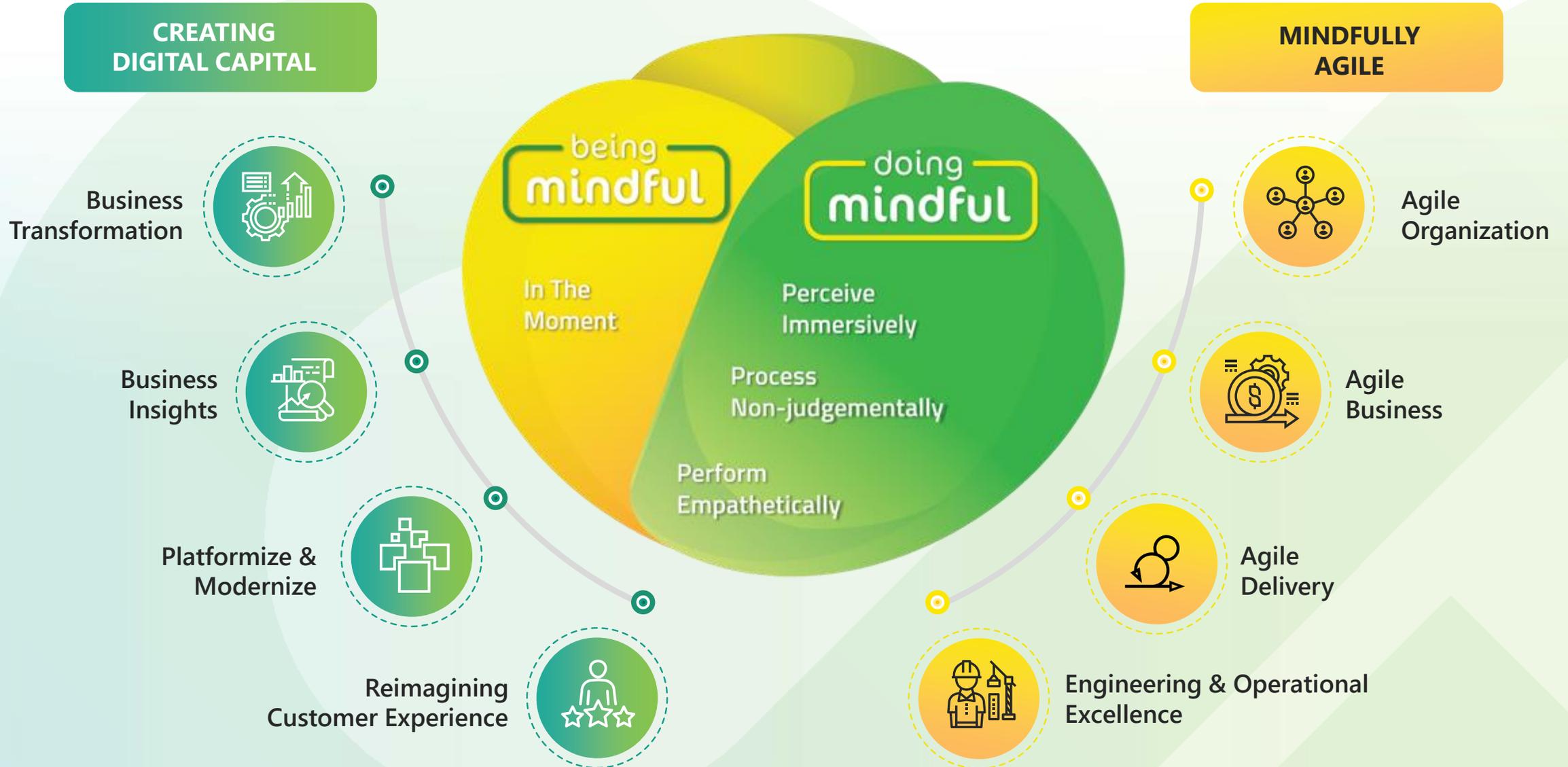
Our SMILES Values



Our Business



Born Digital . Born Agile . The Mindful IT Company



Q2 Key Project Wins

For a **global energy company**, Happiest Minds was chosen to provide digital transformation services across its multiple lines of businesses



For a **Fortune 100 pharmaceutical corporation**, Happiest Minds is working with its IT organization on cloud and data projects



For a **US-based food retailer**, Happiest Minds is helping them in launching their e-commerce initiatives



For a **leading US energy company**, Happiest Minds was chosen to build a platform for their last mile delivery services



For a **global communications company**, Happiest Minds was chosen to design and implement one of their analytics products



For a **European digital housing marketplace**, Happiest Minds is enhancing and maintaining its digital platform



For an **ANZ-based leading fashion clothing and accessory brand**, Happiest Minds is building its new data platform and also implementing cybersecurity solutions



For the **Asia Pacific subsidiary of a beverages major**, Happiest Minds is automating two of its key business processes using the Microsoft Power Platform



Analyst Mentions



Happiest Minds is a
'Major Contender' in
**Everest Industry 4.0
PEAK Matrix® 2022**

Happiest Minds is an
'Aspirant' in **Everest IT
Security Services PEAK
Matrix® 2022 – North
America**

Awards



Happiest Minds wins the prestigious **Golden Peacock Award for Excellence in Corporate Governance 2022**



Happiest Minds is recognized among '**Top 50 Best Workplaces for Women™ 2022**' by Great Place To Work® Institute



Happiest Minds is ranked **#68 among 'Best Workplaces in Asia™ 2022'** by Great Place To Work® Institute



Happiest Minds achieves **Select Tier Partner Status with Snowflake**



Operational and Financial Metrics – Q2 FY23

Results Q2 FY 23

All amounts in ₹ Lakhs unless stated otherwise

Particulars	Q2 FY 23	Q1 FY 23	QoQ	Q2 FY 22	YoY	HY FY23	HY FY22	YoY
Revenues (\$'000)	44,347	42,224	5.0%	35,809	23.8%	86,571	68,960	25.5%
Revenues	35,551	32,892	8.1%	26,453	34.4%	68,443	50,914	34.4%
Other Income	382	104	-	959	-	486	1,885	-
Total Income	35,933	32,996	8.9%	27,412	31.1%	68,929	52,799	30.5%
EBITDA	9,434	8,775	7.5%	7,034	34.1%	18,209	13,631	33.6%
%	26.3%	26.6%		25.7%		26.4%	25.8%	
PBT before Exceptional Item	8,011	7,558	6.0%	5,935	35.0%	15,569	11,663	33.5%
%	22.3%	22.9%		21.7%		22.6%	22.1%	
Exceptional Item*	-	-		-		-	(609)	
PBT	8,011	7,558	6.0%	5,935	35.0%	15,569	11,054	40.8%
%	22.3%	22.9%		21.7%		22.6%	20.9%	
Tax	2,070	1,924	7.6%	1,491	38.8%	3,994	3,037	31.5%
%	5.8%	5.8%		5.4%		5.8%	5.8%	
PAT	5,941	5,634	5.4%	4,444	33.7%	11,575	8,017	44.4%
%	16.5%	17.1%		16.2%		16.8%	15.2%	

* Loss on Fair Valuation of Warrant Liability

Born Digital. Born Agile

Digital

% of Revenue



Agile

% of Revenue

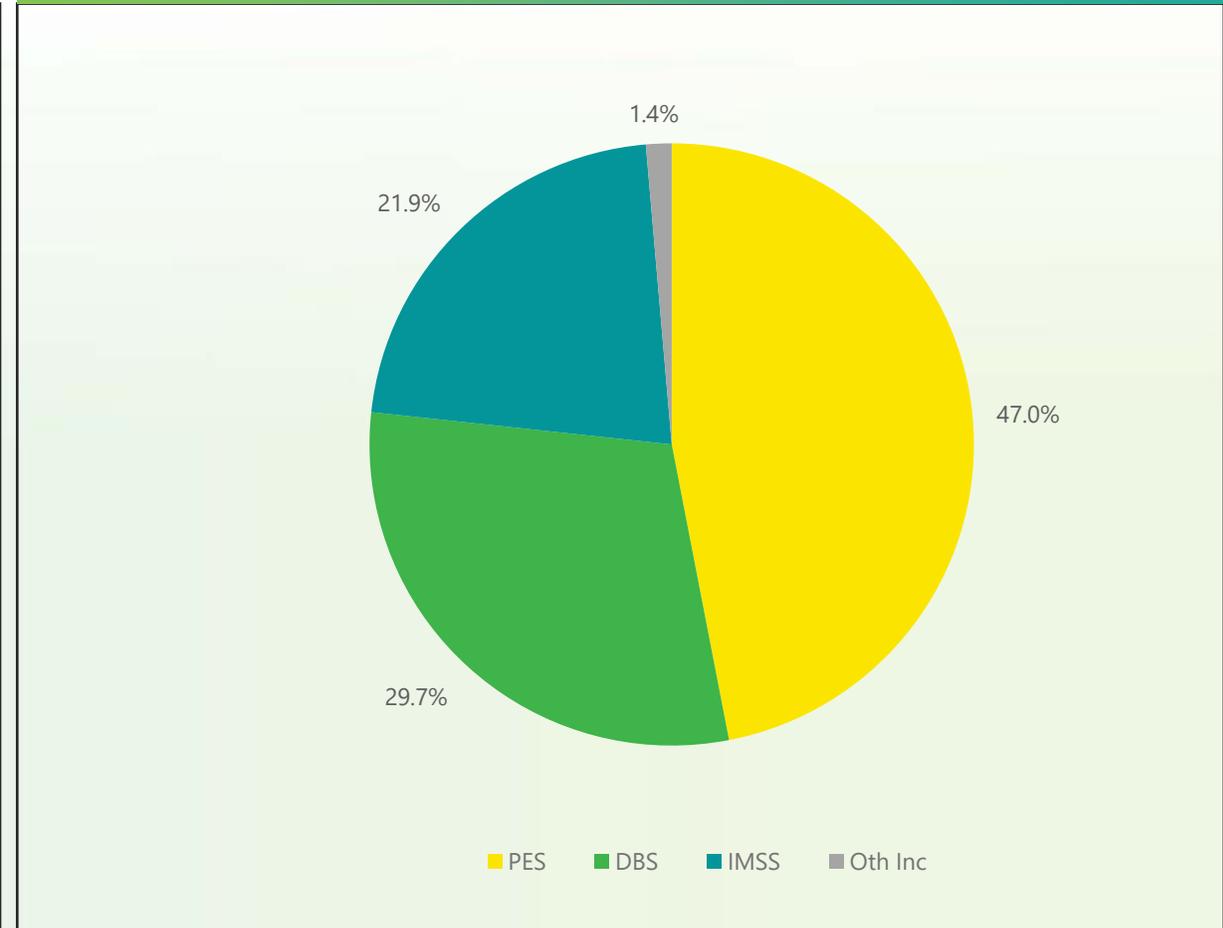


Operational & Financial Metrics

Revenue



Revenue by BU



Operational & Financial Metrics

EBITDA

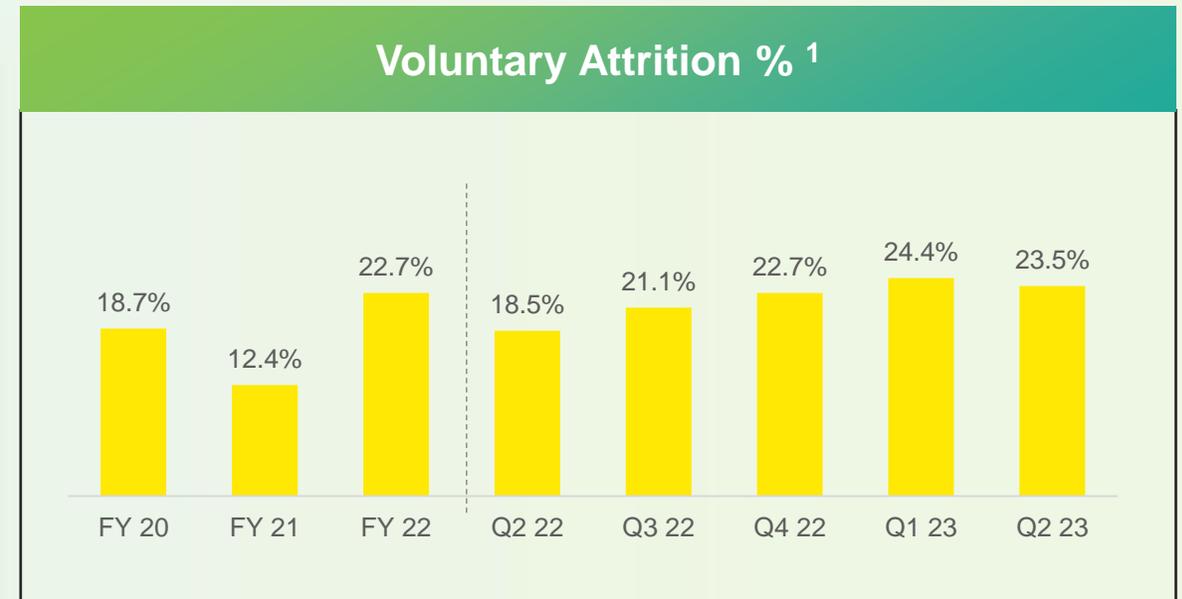
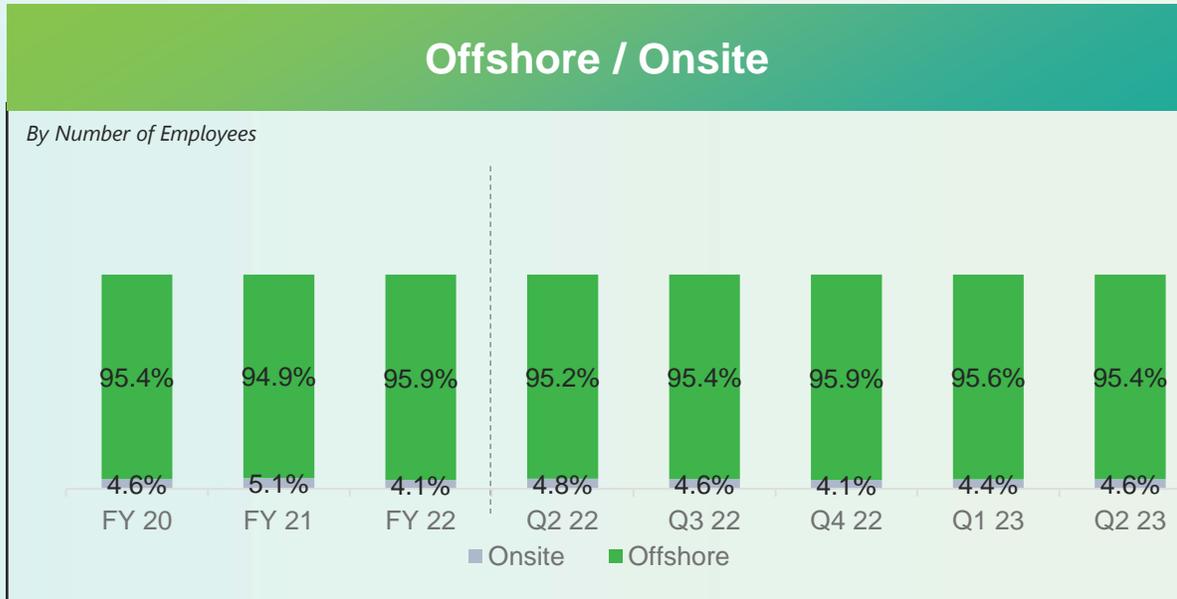
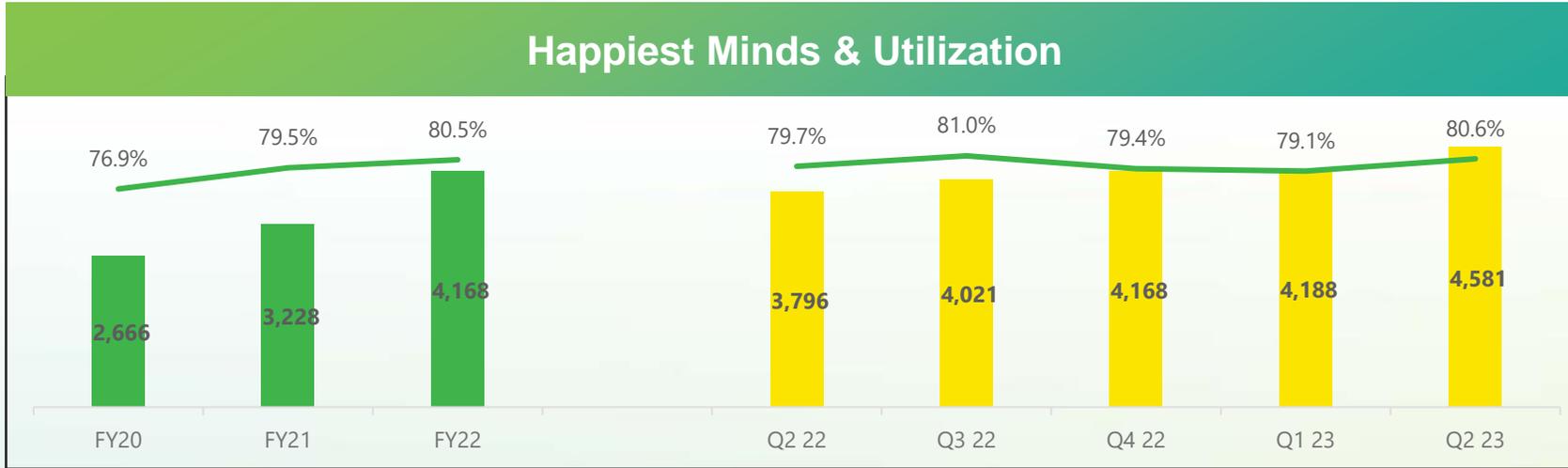


High FCF Conversion



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

Operational & Financial Metrics



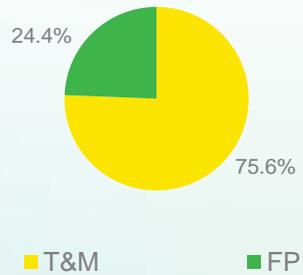
Note 1: Trailing 12 Months

Operational & Financial Metrics

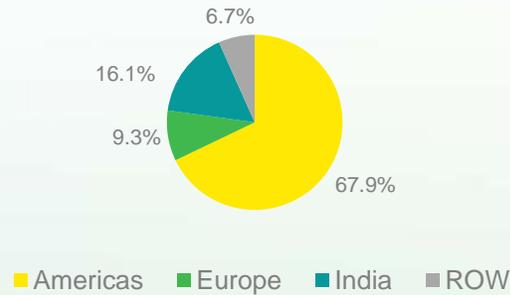
Revenue Model

Q2 23

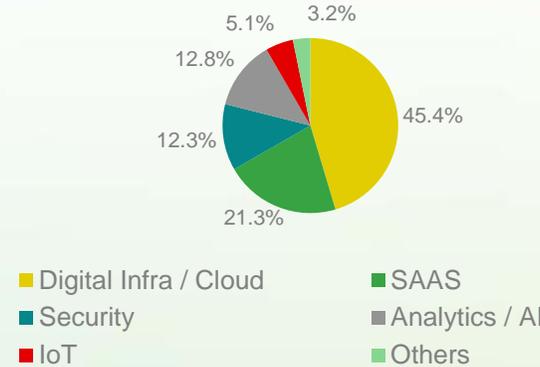
Model



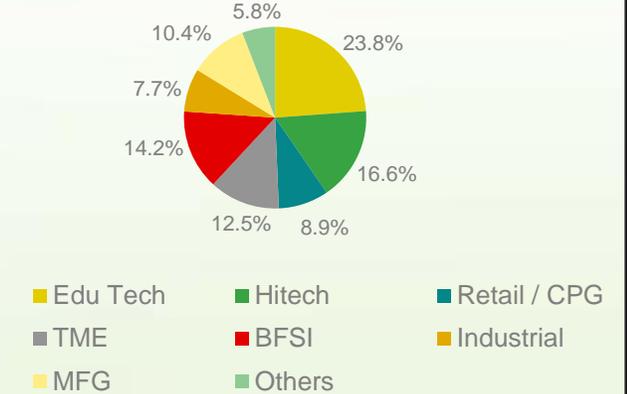
Geography



Digital Revenue¹

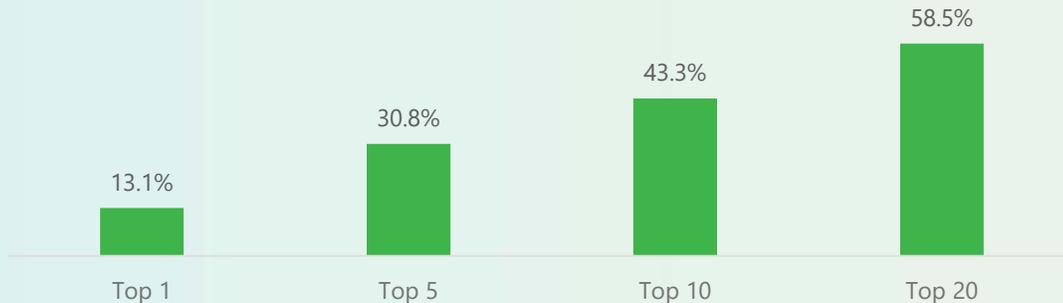


Vertical¹



Revenue Concentration³

(% Revenue)



Million \$ Customers²

(#)

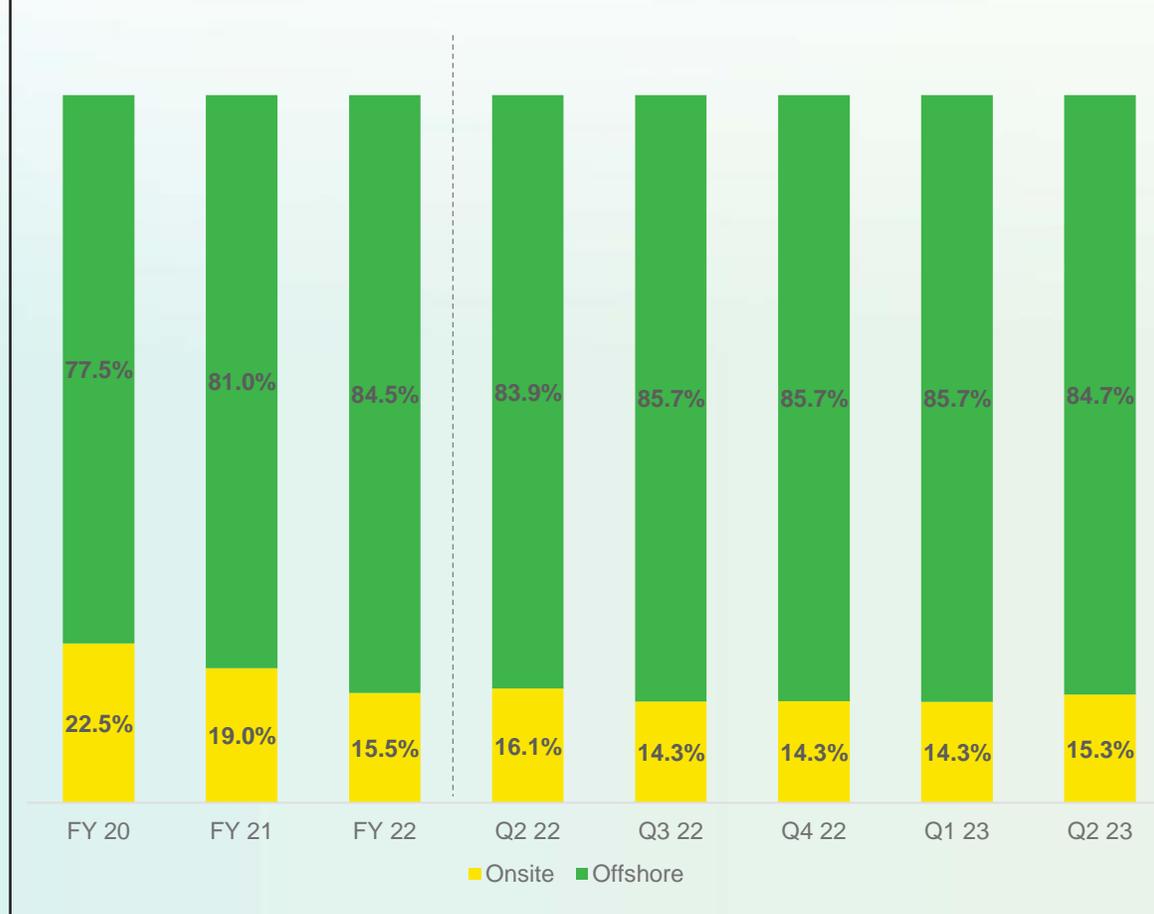


Notes: 1. TME: Travel, Media & Entertainment, 2. Based on quarterly revenues annualized. 3. Top 20 includes Top 1, 5 & 10

Operational & Financial Metrics

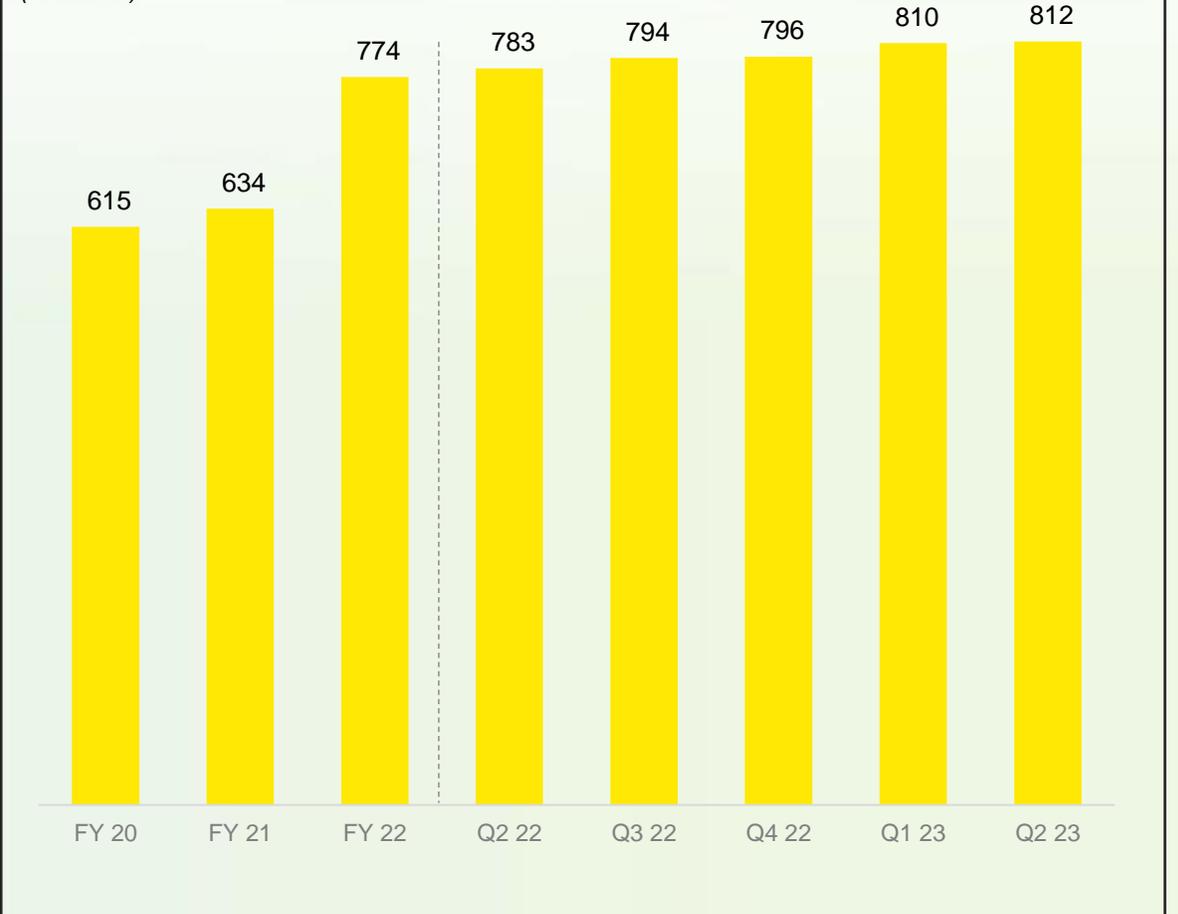
Onsite/Offshore

By Revenue



Average Annual Revenue / Active Customer

(USD '000)



Operational & Financial Metrics

	FY20	FY21	FY22 Q2	FY22 Q3	FY22 Q4	FY 22	FY23 Q1	FY 23 Q2
Customer Industry group								
Edutech	21.3%	25.6%	23.2%	22.6%	23.6%	23.2%	23.7%	23.8%
Hitech	21.0%	18.2%	13.5%	18.3%	16.7%	15.8%	15.6%	16.6%
BFSI	17.5%	16.4%	13.3%	12.5%	13.7%	13.2%	13.7%	14.2%
Travel, Media and Entertainment (TME)	17.1%	13.6%	13.0%	12.3%	13.7%	13.2%	12.7%	12.5%
Retail / CPG	7.5%	5.4%	10.6%	10.6%	10.1%	10.3%	10.0%	8.9%
Industrial	7.0%	7.1%	6.6%	7.3%	6.6%	6.9%	8.2%	7.7%
Manufacturing	3.7%	6.6%	8.3%	9.4%	10.1%	8.6%	10.0%	10.4%
Others	4.9%	7.1%	11.6%	6.9%	5.4%	8.8%	6.1%	5.8%
Digital Service Offerings								
Digital infrastructure/Cloud	31.2%	41.6%	42.8%	43.6%	45.5%	43.6%	45.7%	45.4%
SaaS	29.4%	22.7%	19.6%	19.6%	21.7%	20.3%	21.5%	21.3%
Security Solutions	14.9%	8.7%	12.2%	12.2%	11.8%	11.9%	11.7%	12.3%
Analytics/AI	11.6%	13.3%	12.5%	11.9%	11.3%	12.1%	11.6%	12.8%
IoT	9.8%	10.5%	9.8%	8.5%	6.6%	8.6%	6.2%	5.1%
Total	96.9%	96.8%	96.7%	96.0%	96.8%	96.5%	96.6%	96.8%
Automation as a % of total revenue								
	20.7%	25.2%	23.9%	27.1%	26.2%	25.4%	26.0%	25.4%

Operational & Financial Metrics

	FY20	FY 21	FY22 Q2	FY22 Q3	FY22 Q4	FY 22	FY23 Q1	FY23 Q2
Revenue by Customer Geo								
USA	77.5%	73.4%	65.9%	66.6%	65.7%	66.4%	66.6%	67.9%
India	11.9%	11.8%	13.0%	14.6%	16.2%	14.1%	15.8%	16.1%
Europe	7.2%	10.4%	11.1%	9.8%	10.4%	10.4%	10.7%	9.3%
ROW	3.4%	4.4%	10.0%	9.0%	7.8%	9.0%	6.9%	6.7%
Million \$ Customers¹								
\$ 10 M +	1	1	1	1	1	1	2	2
\$ 5M to \$ 10M	-	3	6	4	4	4	4	4
\$ 3M to \$ 5M	9	6	3	4	8	8	7	7
\$ 1M to \$ 3M	15	16	21	23	25	25	25	27
Total	25	26	31	32	38	38	38	40
Tenure								
0 - 5 Years	73.0%	53.0%	-	-	-	50.0%	-	-
> 5 Years	27.0%	47.0%	-	-	-	50.0%	-	-
Revenue Mix								
Onsite	22.5%	19.0%	16.1%	14.3%	14.3%	15.5%	14.3%	15.3%
Offshore ²	77.5%	81.0%	83.9%	85.7%	85.7%	84.5%	85.7%	84.7%
Revenue by contracting Model								
Fixed Price	19.0%	21.7%	24.4%	25.7%	24.5%	25.1%	24.9%	24.4%
Time and Material	81.0%	78.3%	75.6%	74.3%	75.5%	74.9%	75.1%	75.6%
Active customers								
# of active customers	157	173	186	195	206	206	211	226
Billion \$ corporation								
# of customers	37	46	50	53	54	54	56	54

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

Operational & Financial Metrics

	FY20	FY21	FY22 Q2	FY22 Q3	FY22 Q4	FY22	FY23 Q1	FY23 Q2
Happiest Minds								
Onsite	123	166	182	183	172	172	185	210
Offshore	2,543	3,062	3,614	3,838	3,996	3,996	4,003	4,371
Total	2,666	3,228	3,796	4,021	4,168	4,168	4,188	4,581
Happiest Minds %								
Onsite	4.6%	5.1%	4.8%	4.6%	4.1%	4.1%	4.4%	4.6%
Offshore	95.4%	94.9%	95.2%	95.4%	95.9%	95.9%	95.6%	95.4%
Utilization								
%	76.9%	79.5%	79.7%	81.0%	79.4%	80.5%	79.1%	80.6%
Diversity								
Women Happiest Minds	24.0%	24.5%	26.1%	26.1%	26.4%	26.4%	26.0%	27.6%
DSO								
Billed	60	57	58	61	55	55	58	60
Unbilled	23	28	30	32	35	35	36	31
Total	83	85	88	93	90	90	94	91
EPS ₹								
Diluted	5.36	11.45	3.06	3.38	3.58	12.55	3.88	4.09
Capital Return Ratios¹								
RoCE	28.9%	31.2%	33.8%	32.9%	39.8%	39.8%	39.1%	35.2%
RoE	27.1%	29.8%	27.5%	28.2%	27.3%	27.3%	31.5%	31.3%

Note: 1: Capital Return Ratios are YTD Annualized

Operational & Financial Metrics

(All figures in ₹ Lakhs)

	FY20		FY21		FY22 Q2		FY22 Q3		FY22 Q4		FY22		FY23 Q1		FY23 Q2	
Revenue by BUs																
IMSS	15,361	21.5%	16,421	20.6%	5,747	21.0%	6,322	21.6%	6,848	22.1%	24,168	21.4%	7,356	22.3%	7,902	22.0%
DBS	19,167	26.8%	21,288	26.7%	8,046	29.4%	8,511	29.1%	8,762	28.2%	32,891	29.1%	9,903	30.0%	10,722	29.8%
PES	35,293	49.4%	39,632	49.7%	12,661	46.2%	13,561	46.4%	14,447	46.5%	52,308	46.3%	15,633	47.4%	16,927	47.1%
Total Revenue	69,821	97.8%	77,341	97.0%	26,453	96.5%	28,394	97.1%	30,057	96.8%	109,367	96.7%	32,892	99.7%	35,551	98.9%
Other income	1,602	2.2%	2,424	3.0%	959	3.5%	834	2.9%	991	3.2%	3,708	3.3%	104	0.3%	382	1.1%
Total income	71,423	100%	79,765	100%	27,412	100%	29,228	100%	31,048	100%	113,075	100%	32,996	100%	35,933	100%

IMSS: Infrastructure Management & Security Services
DBS : Digital Business Services
PES: Product Engineering Services

Summary Profit & Loss Statement

(All figures in ₹ Lakhs)

	FY 20	FY 21	FY 22 Q2	FY 22 Q3	FY 22 Q4	FY 22	FY 23 Q1	FY 23 Q2
Income								
Operating revenue	69,821	77,341	26,453	28,394	30,057	109,365	32,892	35,551
Other income	1,602	2,424	959	834	991	3,710	104	382
Total income	71,423	79,765	27,412	29,228	31,048	113,075	32,996	35,933
Cost of revenue	42,927	44,382	15,864	16,591	17,289	64,404	18,499	20,592
Gross margin	26,894	32,959	10,589	11,804	12,768	44,961	14,393	14,959
%	38.5%	42.6%	40.0%	41.6%	42.5%	41.1%	43.8%	42.1%
SG&A	17,184	13,810	4,514	4,949	5,601	19,193	5,722	5,907
%	24.6%	17.9%	17.1%	17.4%	18.6%	17.5%	17.4%	16.6%
EBITDA	11,312	21,573	7,034	7,688	8,158	29,477	8,775	9,434
%	15.8%	27.0%	25.7%	26.3%	26.3%	26.1%	26.6%	26.3%
Depreciation	2,023	2,274	834	847	884	3,288	934	971
%	2.9%	2.9%	3.2%	3.0%	2.9%	3.0%	2.8%	2.7%
EBIT	9,289	19,299	6,200	6,841	7,274	26,189	7,841	8,463
%	13.0%	24.2%	22.6%	23.4%	23.4%	23.2%	23.8%	23.6%
Finance cost	802	697	265	298	286	995	283	452
PBT before exceptional item*	8,487	18,602	5,935	6,543	6,988	25,194	7,558	8,011
%	11.9%	23.3%	21.6%	22.3%	22.4%	22.2%	22.9%	22.3%
Exceptional Items⁺	1,126	-	-	-	-	609	-	-
PBT *	7,361	18,602	5,935	6,543	6,988	24,585	7,558	8,011
%	10.3%	23.3%	21.6%	22.4%	22.5%	21.7%	22.9%	22.3%
Current tax	190	3,527	1,512	1,466	1,737	6,310	2,325	1,638
Deferred tax	-	(1,171)	(21)	185	40	155	(401)	432
Total Tax	190	2,356	1,491	1,651	1,777	6,465	1,924	2,070
%	0.3%	3.0%	5.4%	5.6%	5.7%	5.7%	5.8%	5.8%
PAT *	7,171	16,246	4,444	4,892	5,211	18,120	5,634	5,941
%	10.0%	20.4%	16.2%	16.7%	16.8%	16.0%	17.1%	16.5%

* Exceptional items for FY20 refer to Impairment of Goodwill, for FY22 refers to Loss on Fair Valuation of Warrant Liability

Condensed Balance Sheet

(All figures in ₹ Lakhs)

	31.03.2020	31.03.2021	30.09.2021	31.12.2021	31.03.2022	30.06.2022	30.09.2022
Assets							
Non-current Assets							
Property, plant and equipment	93	69	86	77	78	89	12,894
Goodwill	610	7,644	7,742	7,772	7,896	8,202	8,430
Financial & Other assets	5,598	10,029	11,604	20,609	11,788	24,594	34,347
Total non-current assets (A)	6,301	17,742	19,432	28,458	19,762	32,885	55,671
Current assets							
Financial & Other assets							
i. Trade receivable	11,487	12,192	16,064	18,212	16,738	20,937	22,408
ii. Cash & Cash equivalents, Investments & Other financial assets	31,967	60,928	63,790	59,928	72,609	65,503	55,746
iii. Other assets	1,060	1,333	2,367	2,655	3,392	1,782	3,420
Total current assets (B)	44,514	74,453	82,221	80,795	92,739	88,222	81,574
Total assets (A + B)	50,815	92,195	101,653	109,253	112,501	121,107	137,245
Equity and Liabilities							
Total equity (A)	26,531	54,599	58,498	61,035	66,580	71,907	74,591
Non-current liabilities							
Financial liabilities	1,863	7,339	9,431	12,907	7,134	8,761	18,759
Provisions & Deferred tax liability	1,255	2,378	2,334	2,340	2,086	1,966	2,205
Total non-current liabilities (B)	3,118	9,717	11,765	15,247	9,220	10,727	20,964
Current liabilities							
Financial & Contract liabilities							
i. Trade payable	3,442	4,101	6,670	5,775	6,072	6,967	6,907
ii. Others	15,947	20,340	20,711	23,340	26,266	27,230	30,697
Provisions & Other current liabilities	1,777	3,438	4,009	3,856	4,363	4,276	4,086
Total current liabilities (C)	21,166	27,879	31,390	32,971	36,701	38,473	41,690
Total liabilities (D = B + C)	24,284	37,596	43,155	48,218	45,921	49,200	62,654
Total equity and liabilities (A + D)	50,815	92,195	101,653	109,253	112,501	121,107	137,245

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
and **joyful** A structured approach to understanding

internalizing and practicing **mindfulness** techniques will
reinforce our journey on the **'Happiness'** theme. Consider mindfulness as a way of working that will
increase all of our **Happiness Quotient** Be 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 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
cheerful and generating the energy to stay focused inside **Calm**
Staying composed in all situations, not reacting as a reflex action
Happiest Minds is the first global firm to become **The Mindful IT**
Company Mindful approaches reduces individual stress levels and enable a
person to be in the moment and **joyful**. A structured approach to understanding,
internalizing and practicing **mindfulness** techniques will reinforce our journey
on the **'Happiness'** theme. Consider mindfulness as a way of working that will
increase all of our **Happiness Quotient** Be 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 empathetic corporate citizen **Happiest Minds** is the
first global firm to become **The Mindful IT Company** Paying attention to the moment

a
structured
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Consider mindfulness as a way
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of our **Happiness**
Quotient Be the
Happiness
Evangelists for
each other, our
customers
and

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 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
cheerful and generating the energy to stay focused inside **Calm** Staying
composed in all situations, not reacting as a reflex action **Happiest Minds** is the
first global firm to become **The Mindful IT Company** Mindful approaches
reduces individual stress levels and enable a person to be in the moment and
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Quotient Be 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
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