



August 14, 2022

BSE Limited
Corporate Relation Dept.
P.J. Towers, Dalal Street
Mumbai - 400 001.

Scrip Code : 532859

National Stock Exchange of India Ltd.
"Exchange Plaza"
Bandra Kurla Complex, Bandra (E)
Mumbai - 400 051.

Scrip Code : HGS

Dear Sirs,

Sub: Auditor's Review Reports on Unaudited Financial Results for the quarter ended June 30, 2022 with UDIN

In continuation of financial statements for the quarter ended June 30, 2022 filed with stock exchanges on August 12, 2022, please find attached the Auditor's Reports on these financial statements with Unique Document Identification Number (UDIN) for your records.

This is also available on the Company's website at www.hgs.cx

Thanking you,

Yours faithfully,
For **Hinduja Global Solutions Limited**

Narendra Singh
Company Secretary

Encl : As above

HINDUJA GLOBAL SOLUTIONS LIMITED

Regd. Office: Hinduja House, No. 171, Dr. Annie Besant Road, Worli, Mumbai - 400 018. India. Telephone: 91-022-2496 0707, Fax: 91-22-2497 4208, Website: www.teamhgs.com
Corporate Office: Gold Hill Square Software Park, No. 690, 1st Floor, Hosur Road, Bommanahalli, Bengaluru - 560 068. India. Telephone: 91-80-4643 1000 / 4643 1222

Corporate Identity Number:L92199MHI995PLC084610



HINDUJA GROUP

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
STANDALONE FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF HINDUJA GLOBAL SOLUTIONS
LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **HINDUJA GLOBAL SOLUTIONS LIMITED** ("the Company"), which includes the branch located at Philippines for the quarter ended June 30, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors as referred in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We did not review the interim financial information of one branch included in the Statement whose interim financial information reflect total revenue of Rs. 4,634 lakhs for the quarter ended June 30, 2022, total net profit after tax of Rs. 3,604 lakhs for the quarter ended June 30, 2022 and total comprehensive income of Rs 3,468 lakhs for the quarter ended June 30, 2022 as considered in this Statement. The interim financial information of the branch has been reviewed by the branch auditors whose reports have been furnished to us, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this branch, is based solely on the report of such branch auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of these matters.

For DELOITTE HASKINS & SELLS LLP
Chartered Accountants
(Firm's Registration No. 117366W/W-
100018)



Vikas Bagaria
Partner
Membership No. 060408
UDIN: 22060408AOXXSX5989

Place: Mumbai
Date: August 12, 2022

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
CONSOLIDATED FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF HINDUJA GLOBAL SOLUTIONS
LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **HINDUJA GLOBAL SOLUTIONS LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2022 ("the Statement") which includes the branch of the Group located at Philippines, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The Statement includes the results of the following entities in Appendix I.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as



amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the financial information of one branch included in the standalone unaudited interim financial information of the parent included in the Group, whose interim financial information reflect total revenue of Rs. 4,634 lakhs for the quarter ended June 30, 2022, total net profit after tax of Rs 3,604 lakhs for the quarter ended June 30, 2022 and total comprehensive income of Rs 3,468 lakhs for the quarter ended June 30, 2022, as considered in the respective standalone unaudited interim financial information of the parent included in the Group. The interim financial information of the branch has been reviewed by the branch auditors whose reports have been furnished to us by the Management and our conclusion in so far as it relates to the amounts and disclosures included in respect of this branch, is based solely on the report of such branch auditors and the procedures performed by us as stated in paragraph 3 above.

We did not review the interim financial results of two subsidiary included in the consolidated unaudited financial information, whose interim financial information reflect total revenues of Rs. 32,999 lakhs for the quarter ended June 30, 2022, total net profit after tax of Rs. 1,752 lakhs for the quarter ended June 30, 2022, total comprehensive income of Rs 1,752 lakhs for the quarter ended June 30, 2022, as considered in the Statement. The interim financial information of these subsidiaries have been reviewed by the other auditors whose reports have been furnished to us by the Management and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of these matters.

7. The consolidated unaudited financial results includes the interim financial results of ten subsidiaries which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs 17 lakhs for the quarter ended June 30, 2022, total profit after tax of Rs 104 lakhs for the quarter ended June 30, 2022 and Total comprehensive income of Rs 104 lakhs for the quarter ended June 30, 2022 as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.



Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial results certified by the Management.

For DELOITTE HASKINS & SELLS LLP
Chartered Accountants
(Firm's Registration No. 117366W/W-
100018)



Vikas Bagaria
Partner
Membership No. 060408
UDIN: 22060408AOXYVT6699

Place: Mumbai
Date: August 12, 2022

**APPENDIX I TO THE INDEPENDENT AUDITOR'S REVIEW REPORT
ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS**

Referred to in paragraph "4."

**APPENDIX I TO THE INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
CONSOLIDATED FINANCIAL RESULTS**

Referred to in paragraph "a"

Sl. No	Subsidiaries
1	HGS International, Mauritius
2	Hinduja Global Solutions LLC., U.S.A.
3	HGS Canada Inc., Canada
4	C-Cubed B.V., Netherlands
5	C-Cubed N.V., Curacao
6	Customer Contact Centre Inc., Philippines
7	Hinduja Global Solutions Europe Limited, U.K.
8	Hinduja Global Solutions UK Limited, U.K.
9	HGS (USA) LLC
10	HGS Healthcare LLC (Previously RMT L.L.C., U.S.A.) [upto 5 January 2022]
11	HGS St. Lucia Ltd, Saint Lucia
12	Team HGS Limited, Jamaica
13	HGS Properties LLC, U.S.A.
14	HGS Canada Holdings LLC, U.S.A.
15	HGS Axis Point Health LLC, U.S.A [upto 5 January 2022]
16	HGS EBOS LLC, U.S.A. [upto 5 January 2022]
17	Hinduja Global Solutions MENA FZ LLC, U.A.E
18	HGS Colibrium LLC, U.S.A [upto 5 January 2022]
19	Affina Company, Canada
20	HGS Digital Solutions LLC, U.S.A.
21	Falcon Health Solutions Puerto Rico Holding LLC, U.S.A.
22	Falcon Health Solutions Puerto Rico LLC, U.S.A.
23	HGS CX Technologies Inc., U.S.A.
24	HGS Healthcare Operations Inc., U.S.A. [upto 5 January 2022]
25	Diversify Offshore Staffing Solutions Pty Ltd [w. e f. 25 February 2022.]
26	Diversify Intelligent Staffing Solutions Inc [w. e f. 25 February 2022.]
27	Diversify ISS BGC Inc [w. e f. 25 February 2022.]
28	Diversify Offshore Solutions Cebu Inc [w. e f. 25 February 2022.]

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