

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF QUESS CORP LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **QUESS CORP LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associates and joint venture company for the quarter and nine months ended 31 December 2022 ("the Statement") 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 management and 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the financials results of the entities as given in Annexure 1 to this report.
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 other auditors referred to in paragraph 7 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. **Emphasis of Matters Paragraph**
 - We draw attention to Note 3 of the Statement, regarding the demands received by the Company in respect of Provident Fund and the contingency related to the pending litigation on the said matter.
 - We draw attention to Note 6 of the Statement relating to disallowances by the Income Tax authorities primarily relating to depreciation on goodwill and deduction under section 80JJAA of the Income Tax Act, 1961 for financial year ended 31 March 2018 and 2019 in respect of the Parent and its evaluation relating to these disallowances.

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


7. We did not review the interim financial information/financial results of 22 subsidiaries included in the consolidated unaudited financial results, whose interim financial information/financial results reflect total revenues of Rs. 10,918.20 million and Rs. 31,125.75 million for the quarter and nine months ended 31 December 2022 respectively, total net profit after tax of Rs. 576.45 million and Rs. 969.70 million for the quarter and nine months ended 31 December 2022, and total comprehensive income of Rs. 718.30 million and Rs. 1,193.28 million for the quarter and nine months ended 31 December 2022, as considered in the Statement. These interim financial information/financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the 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 this matter.

8. The consolidated unaudited financial results include the interim financial information/financial results of 14 subsidiaries which have not been reviewed by their auditors, whose interim financial information/financial results reflect total revenues of Rs. 727.50 million and Rs. 2,260.31 million for the quarter and nine months ended 31 December 2022 respectively, total net loss after tax of Rs. 23.12 million and Rs. 40.81 million for the quarter and nine months ended 31 December 2022, and total comprehensive loss of Rs. 12.24 million and Rs. 59.64 million for the quarter and nine months ended 31 December 2022, as considered in the Statement. The consolidated unaudited financial results also includes the Group's share of net profit after tax of Rs. 1.10 million and Rs. 0.13 million for the quarter and nine months ended 31 December 2022, and total comprehensive income of Rs. 1.10 million and Rs. 0.13 million for the quarter and nine months ended 31 December 2022, as considered in the Statement, in respect of two associates and one joint venture company, based on their interim financial information/financial results which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial information/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 information/financial results certified by the Management.

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


Anand Subramanian
Partner
(Membership No. 110815)
(UDIN: 23110815BGXVKC8575)

Place: Bengaluru
Date: 3 February 2023

ANNEXURE 1:

Nature	S. No.	Entity name
Subsidiary/Step-subsubsidiary:	1.	Brainhunter Systems Ltd.
	2.	Mindwire Systems Limited
	3.	MFX Infotech Private Limited
	4.	Quess (Philippines) Corp.
	5.	Quess Corp (USA) Inc.
	6.	Quess Corp Holdings Pte Ltd
	7.	Quessglobal (Malaysia) Sdn. Bhd.
	8.	MFXchange Holdings Inc.
	9.	MFXchange US, Inc.
	10.	Quess Corp Lanka (Private) Limited
	11.	Quesscorp Singapore Pte Limited (formerly known as Comtel Solutions Pte. Limited)
	12.	Quess East Bengal FC Private Limited
	13.	Excelus Learning Solutions Private Limited
	14.	Conneqt Business Solutions Limited (formerly known as Tata Business Support Services Limited)
	15.	Vedang Cellular Services Private Limited
	16.	Quess International Services Private Limited (formerly known as Golden Star Facilities and Services Private Limited)
	17.	Quess Selection & Services Pte Limited (formerly known as Comtelpro Pte. Ltd.)
	18.	Comtelink Sdn. Bhd.
	19.	Monster.com.SG PTE Limited
	20.	Monster.com.HK Limited
	21.	Agensi Pekerjaan Monster Malaysia Sdn. Bhd (formerly known as Monster Malaysia Sdn Bhd)
	22.	Monster.com (India) Private Limited
	23.	Quess Corp Vietnam LLC
	24.	Simpliance Technologies Private Limited (till 20 October 2022)
	25.	Qdigi Services Limited (formerly known as HCL Computing Products Limited)
	26.	Greenpiece Landscapes India Private Limited
	27.	Quesscorp Management Consultancies (formerly known as StyraCorp Management Services)
	28.	Quesscorp Manpower Supply Services LLC [formerly known as S M S Manpower Supply Services (LLC)]
	29.	Allsec Technologies Limited
	30.	Allsectech Inc., USA
	31.	Allsectech Manila Inc., Philippines
	32.	Quess Services Limited
	33.	Trimax Smart Infraprojects Private Limited
	34.	Terrier Security Services (India) Private Limited
	35.	Heptagon Technologies Private Limited
	36.	Billion Careers Private Limited
	37.	Quess Corp NA LLC (w.e.f 17 May 2022)
	38.	Stellarslog Technovation Private Limited
Associate:	1.	Quess Recruit, Inc.
	2.	Agency Pekerjaan Quess Recruit Sdn. Bhd
Joint Venture:	1.	Himmer Industrial Services (M) Sdn. Bhd

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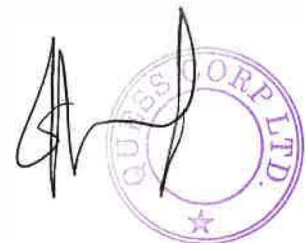
Quess Corp Limited
Registered Office: Quess House, 3/3/2, Bellandur Gate, Sarjapur Road, Bengaluru 560 103
CIN No. L74140KA2007PLC043909

Part 1: Statement of consolidated unaudited financial results for the quarter and nine months ended 31 December 2022

(INR in million except per share data)

Sl. No.	Particulars	Consolidated					
		Quarter ended			Nine months ended		Year ended
		31 December 2022 (Unaudited)	30 September 2022 (Unaudited)	31 December 2021 (Unaudited)	31 December 2022 (Unaudited)	31 December 2021 (Unaudited)	31 March 2022 (Audited)
1	Income						
	a) Revenue from operations	44,655.56	42,733.08	36,849.82	1,27,181.81	98,997.31	1,36,917.78
	b) Other income	66.82	88.05	28.70	226.99	151.64	198.01
	Total income (a + b)	44,722.38	42,821.13	36,878.52	1,27,408.80	99,148.95	1,37,115.79
2	Expenses						
	a) Cost of material and stores and spare parts consumed	1,397.29	1,293.11	773.32	3,666.08	1,950.03	2,787.25
	b) Employee benefits expense	38,092.64	36,577.84	31,019.67	1,08,623.47	84,588.33	1,16,869.92
	c) Finance costs	289.65	263.43	183.82	757.11	596.90	792.15
	d) Depreciation and amortisation expense	695.36	675.96	493.82	1,981.23	1,477.63	2,120.47
	e) Other expenses	3,710.76	3,513.18	3,262.43	10,555.35	8,072.52	11,025.76
	Total expenses (a + b + c + d + e)	44,185.70	42,323.52	35,733.06	1,25,583.24	96,685.41	1,33,595.55
3	Profit before share of profit of equity accounted investees, exceptional items and tax (1 - 2)	536.68	497.61	1,145.46	1,825.56	2,463.54	3,520.24
4	Share of profit/(loss) of equity accounted investees (net of income tax)	1.10	(1.85)	(5.96)	0.13	(10.22)	(16.87)
5	Profit before exceptional items and tax (3 + 4)	537.78	495.76	1,139.50	1,825.69	2,453.32	3,503.37
6	Exceptional items (refer note 8)	535.03	-	-	535.03	86.17	72.24
7	Profit before tax (5 + 6)	1,072.81	495.76	1,139.50	2,360.72	2,539.49	3,575.61
8	Tax expense/(credit)						
	Current tax	246.40	145.68	119.72	510.23	523.74	644.14
	Tax relating to previous year	-	-	0.01	0.08	13.63	35.28
	Deferred tax (credit)/expense	(29.89)	(46.12)	134.60	(78.78)	258.37	386.42
	Total tax expense	216.51	99.56	254.33	431.53	795.74	1,065.84
9	Profit for the period (7 - 8)	856.30	396.20	885.17	1,929.19	1,743.75	2,509.77
10	Other comprehensive income						
	(i) Items that will not be reclassified subsequently to profit or loss						
	Remeasurement of defined benefit plans	74.85	130.69	(33.73)	222.54	(161.25)	(98.62)
	Income tax relating to items that will not be reclassified to profit or loss	(4.88)	(19.67)	6.31	(28.80)	38.44	32.91
	(ii) Items that will be reclassified subsequently to profit or loss						
	Exchange differences in translating financial statements of foreign operations	376.65	7.73	23.82	463.30	42.78	81.97
	Other comprehensive income/ (loss) for the period, net of taxes	446.62	118.75	(3.60)	657.04	(80.03)	16.26
11	Total comprehensive income for the period (9 + 10)	1,302.92	514.95	881.57	2,586.23	1,663.72	2,526.03
12	Profit/(loss) attributable to:						
	Owners of the Company	880.23	420.66	838.22	1,969.08	1,675.74	2,412.25
	Non-controlling interests	(23.93)	(24.46)	46.95	(39.89)	68.03	97.52
13	Other comprehensive income/ (loss) attributable to:						
	Owners of the Company	418.59	117.61	0.07	621.10	(75.22)	16.15
	Non-controlling interests	28.03	1.14	(3.67)	35.94	(4.81)	0.11
14	Total comprehensive income/(loss) attributable to:						
	Owners of the Company	1,298.82	538.27	838.29	2,590.18	1,600.52	2,428.40
	Non-controlling interests	4.10	(23.32)	43.28	(3.95)	63.22	97.62
15	Paid-up equity share capital (Face value of INR 10.00 per share)	1,481.96	1,481.57	1,478.84	1,481.96	1,478.84	1,479.91
16	Reserves i.e. Other equity						22,897.64
17	Earning per equity share	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
	(a) Basic (in INR)	5.94	2.84	5.67	13.30	11.34	16.32
	(b) Diluted (in INR)	5.91	2.82	5.59	13.21	11.19	16.18

See accompanying notes to the financial results



Based on the "management approach" as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker evaluates the Group performance and allocates resources based on an analysis of various performance indicators by business segments.

Consequent to internal reorganisation, the Group during the quarter ended 30 June 2022, changed the composition of its reportable segments. The revised reportable segments of the Group comprise of:

- a) Workforce management
- b) Operating asset management
- c) Global technology solutions
- d) Product led business

Product led business comprises of business relating to Monster.com (India) Private Limited, Monster.com.SG PTE Limited, Monster.com.HK Limited, Agensi Pekerjaan Monster Malaysia Sdn. Bhd, Qdigi Services Limited and Billion Careers Private Limited which were hitherto included under Global Technology Solutions. Additionally, Brainhunter Systems Ltd. is now included under Workforce management from Global technology solutions.

The information relating to reportable segments for the prior quarters and year ended 31 March 2022 are restated to reflect the change in reportable segments.

Statement of consolidated unaudited segment wise revenue, results, assets and liabilities for the quarter and nine months ended 31 December 2022 (INR in million)

Sl. No.	Particulars	Consolidated					
		Quarter ended			Nine months ended		Year ended
		31 December 2022	30 September 2022	31 December 2021	31 December 2022	31 December 2021	31 March 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue						
	a) Workforce management	30,683.27	29,428.64	25,445.75	87,690.74	68,318.29	94,759.76
	b) Operating asset management	6,891.48	6,514.92	5,778.66	19,373.01	15,322.72	21,095.03
	c) Global technology solutions	5,606.58	5,287.04	4,649.14	16,012.22	12,824.77	17,535.57
	d) Product led business	1,474.23	1,502.48	976.27	4,105.84	2,531.53	3,527.42
	Total Income from operations	44,655.56	42,733.08	36,849.82	1,27,181.81	98,997.31	1,36,917.78
2	Segment results						
	a) Workforce management	859.13	791.49	808.06	2,592.64	1,971.53	2,914.29
	b) Operating asset management	313.24	278.31	368.00	895.57	943.15	1,198.80
	c) Global technology solutions	902.66	845.11	830.20	2,588.01	2,188.20	3,168.42
	d) Product led business	(268.31)	(239.44)	69.66	(762.04)	78.70	(117.45)
	Total	1,806.72	1,675.47	2,075.92	5,314.18	5,181.58	7,164.06
	Less: (i) Unallocated corporate expenses	351.85	326.52	281.52	977.27	795.15	929.21
	Less: (ii) Depreciation and amortisation expense	695.36	675.96	493.82	1,981.23	1,477.63	2,120.47
	Less: (iii) Finance costs	289.65	263.43	183.82	757.11	596.90	792.15
	Add: (iv) Other income	66.82	88.05	28.70	226.99	151.64	198.01
	Add: (v) Share of profit/(loss) of equity accounted investees (net of income tax)	1.10	(1.85)	(5.96)	0.13	(10.22)	(16.87)
	Total profit before tax	537.78	495.76	1,139.50	1,825.69	2,453.32	3,503.37
3	Segment assets						
	a) Workforce management	18,172.30	17,557.69	15,738.34	18,172.30	15,738.34	18,559.42
	b) Operating asset management	14,120.14	13,548.46	12,434.41	14,120.14	12,434.41	12,066.50
	c) Global technology solutions	15,094.83	14,351.97	11,076.76	15,094.83	11,076.76	12,230.46
	d) Product led business	2,429.24	2,330.26	1,631.87	2,429.24	1,631.87	1,859.97
	e) Unallocated	11,874.53	11,587.42	11,471.22	11,874.53	11,471.22	8,993.22
	Total	61,691.04	59,375.80	52,352.60	61,691.04	52,352.60	53,709.57
4	Segment liabilities						
	a) Workforce management	12,538.87	12,454.41	8,446.72	12,538.87	8,446.72	10,906.07
	b) Operating asset management	4,731.95	4,594.92	4,104.78	4,731.95	4,104.78	3,843.26
	c) Global technology solutions	7,311.76	6,783.79	5,072.58	7,311.76	5,072.58	6,088.51
	d) Product led business	2,401.04	2,369.10	1,536.27	2,401.04	1,536.27	1,817.22
	e) Unallocated	7,626.79	6,148.33	8,903.57	7,626.79	8,903.57	5,367.16
	Total	34,610.41	32,350.55	28,063.92	34,610.41	28,063.92	28,022.22

See accompanying notes to the financial results

Quess Corp Limited

Registered Office: Quess House, 3/3/2, Bellandur Gate, Sarjapur Road, Bengaluru 560 103

CIN No. L74140KA2007PLC043909

Consolidated unaudited financial results for the quarter and nine months ended 31 December 2022

Notes for the quarter and nine months ended 31 December 2022:

- 1 The consolidated financial information of Quess Corp Limited ("the Company") including its subsidiaries (collectively known as the "Group"), its associates and its joint venture (as mentioned in Appendix I to these notes) for the quarter and nine months ended 31 December 2022 have been taken on record by the Board of Directors at its meeting held on 3 February 2023. The statutory auditors have expressed an unqualified review conclusion on the financial results for the quarter and nine months ended 31 December 2022. These consolidated financial results have been extracted from the interim consolidated financial information.
- 2 The consolidated unaudited financial results and the review report of the Statutory Auditors is being filed with Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") and will be made available on the Company's website www.quescorp.com.
- 3 During fiscal year 2020, the Regional PF Commissioner ("RPFC") passed an order under Section 7-A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 ("Act") demanding INR 716.56 million on the grounds that it failed to remit Provident Fund ("PF") on wages for its employees for the period from April 2018 to March 2019 for certain components of salary. The Group filed an appeal before the Central Government Industrial Tribunal ("CGIT") under section 7-1 of the Act challenging the Employees' Provident Fund Organisation's ("EPFO") order along with the application under Section 7-O of the Act seeking a waiver from pre-deposit of the alleged Provident Fund Contributions till the final disposal of the Appeal. The CGIT after hearing the submissions made by the parties passed an Order allowing complete waiver from any pre-deposit and also staying the operation of the EPFO order. The matter has been adjourned to 7 March 2023. The Group has taken external independent legal advice as per which the EPFO's order is prima facie erroneous and unsustainable in law and the liability has been incorrectly determined by the RPFC and therefore, the Company considers the claim to be remote.
- 4 The Board of Directors of the Company at its meeting held on 7 July 2021 considered and approved the revised Scheme of Amalgamation ("Scheme AAA") among Quess Corp Limited ("Transferee Company") with three of its wholly owned subsidiaries viz. MFX Infotech Private Limited ("MFXI") and Greenpiece Landscape India Private Limited ("GLPL") and Conneqt Business Solutions Limited ("CBSL") together known as ("Transferor Companies") and their respective shareholders and creditors under the provisions of Section 230-232 of the Companies Act, 2013 subject to the necessary approvals by the National Company Law Tribunal ("NCLT"), Bengaluru branch. The Scheme AAA will be effected in the consolidated financial results once it is approved by NCLT, Bengaluru Bench. The applicant companies had filed the application before Hon'ble NCLT, Bengaluru bench on 21 January 2022 and received order dated 30 November 2022 for dispensation of the meetings of Equity Shareholders, Secured Creditors and Unsecured Creditors of Applicant Companies and direction to issue notices to the creditors and the statutory authorities specified in the order. Further, the applicant companies after the due compliance filed the Company petition on 9 January 2023 for sanctioning of the Scheme.
- 5 The Board of Directors at their meeting held on 31 May 2022 declared interim dividend of INR 4.00 per equity share (face value of INR 10.00 each) for the previous financial year aggregating to INR 591.96 million which was paid on 21 June 2022.

During the quarter ended 30 September 2022 the Board of Directors at their meeting held on 9 November 2022 declared interim dividend of INR 8.00 per equity share (face value of INR 10.00 each) for the financial year 2022-23 aggregating to INR 1,185.18 million which was paid on 29 November 2022.

6 Income tax matters:

Subsequent to the quarter ended 31 December 2022 the Company received assessment order ("Order") under section 143(3) read with section 144C(13) of the Income Tax Act after completion of Dispute Resolution Panel ("DRP") proceedings for fiscal 2017-2018. As per the Order, amongst other things, deduction u/s 80JJAA of the Income Tax Act and depreciation on goodwill have been disallowed.

During the quarter ended December 31, 2022, the Company received draft assessment order for fiscal 2018-2019 under section 144C(1) of the Income Tax Act in which primarily deduction under section 80JJAA of the Act and depreciation on goodwill has been disallowed. The Company has filed objections before the DRP against the draft assessment order.

The Company intends to vigorously contest its position and interpretative stance of these sections on merits, including judicial precedents, and believes it can strongly defend its position through the legal process as defined under the Income Tax Act. Based on its internal evaluation, the Company has disclosed a contingent liability of INR 740 million for fiscal 2017-2018 and fiscal 2018-2019, excluding interest and penalties if any. The contingent liability will be updated as developments unfold in future.

The Company continues to maintain its stand on the manner of claiming the 80JJAA deduction and accordingly 80JJAA deduction of INR 927.60 million and INR 2,159.27 million is claimed by the Group for the quarter and nine months ended 31 December 2022, respectively. The Company believes that such deduction, including its quantum, has been validly and consistently claimed, in conformity with its interpretation of the statute.

- 7 The Board of Directors of the Company and Allsec Technologies Limited ("Allsec") in their respective meetings held on 22 June 2022 had approved the Scheme of Amalgamation which inter alia provides for the merger of Allsec into the Company ("Scheme"), subject to the Honourable NCLT and other necessary approvals under applicable laws. The said scheme was withdrawn by the Board at its meeting held on 23 December 2022.
- 8 During the quarter ended 31 December 2022, the Company sold its 53% stake in Simpliance Technologies Private Limited (Simpliance) with a carrying value of INR 45 million to Aparajitha Corporate Services Limited (Aparajitha) and Dasa Consulting Private Limited, acting as a Trustee company of Poornatha Wellness Private Trust. Consequently, a gain on sale aggregating to INR 535.03 million is disclosed as exceptional item during the quarter and nine months ended 31 December 2022.
- 9 The Code on Social Security, 2020 ("Code") relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.

for and on behalf of Board of Directors of
Quess Corp Limited


Guruprasad Srinivasan
Executive Director and Group Chief Executive Officer
DIN: 07596207
Place: Bengaluru
Date: 3 February 2023



Appendix - I

Nature	S. No.	Entity name
Subsidiary/Step-subsiary:	1	Brainhunter Systems Ltd.
	2	Mindwire Systems Limited
	3	MFx Infotech Private Limited
	4	Quess (Philippines) Corp.
	5	Quess Corp (USA) Inc.
	6	Quess Corp Holdings Pte. Ltd.
	7	Quessglobal (Malaysia) Sdn. Bhd.
	8	MFxchange Holdings, Inc.
	9	MFxchange US, Inc.
	10	Quess Corp Lanka (Private) Limited
	11	Quesscorp Singapore Pte Ltd (formerly known as Comtel Solutions Pte. Limited)
	12	Quess East Bengal FC Private Limited
	13	Excelus Learning Solutions Private Limited
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	15	Vedang Cellular Services Private Limited
	16	Quess International Services Private Limited (formerly known as Golden Star Facilities and Services Private Limited)
	17	Quess Selection & Services Pte Ltd (formerly known as Comtelpro Pte. Ltd.)
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	22	Monster.com (India) Private Limited
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	26	Greenpiece Landscapes India Private Limited
	27	Quesscorp Management Consultancies (formerly known as StyraCorp Management Services)
	28	Quesscorp Manpower Supply Services LLC [formerly known as S M S Manpower Supply Services (LLC)]
	29	Allsec Technologies Limited
	30	Allsectech Inc., USA
	31	Allsectech Manila Inc., Philippines
	32	Quess Services Limited
	33	Trimax Smart InfraProjects Private Limited
	34	Terrier Security Services (India) Private Limited
	35	Heptagon Technologies Private Limited
	36	Billion Careers Private Limited
	37	Quess Corp NA LLC (w.e.f 17 May 2022)
	38	Stellarslog Technovation Private Limited
Associate:	1	Quess Recruit, Inc.
	2	Agency Pekerjaan Quess Recruit Sdn. Bhd.
Joint venture:	1	Himmer Industrial Services (M) Sdn. Bhd.