

D G M S & Co.

Chartered Accountants

9, Shreepal Building,
S N Road, Tambe Nagar,
Mulund- (West),
Mumbai - 400 080
Tel: (O)23472578
(R) 25654859

**The Board of Directors,
Multiplus Holdings Limited**

101, B Wing, Bhaveshwar Plaza,
L B S Marg, Ghatkopar - West,
Mumbai - 400 086

We have reviewed the accompanying **Statement of unaudited financial results** of **M/s. MULTIPLUS HOLDINGS LIMITED** for the period ended **30th September 2023**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. D G M S & Co.
(CHARTERED ACCOUNTANTS)



Atul B Doshi

[Atul B Doshi]
PARTNER
M.NO.: -102585
F.R.No. 112187W

Place: Mumbai
Date: 09/11/2023
UDIN : 23102585BGTDDG3259

MULTIPLUS HOLDINGS LIMITED

B-101, BHAVESHWAR PLAZA, LBS MARG, GHATKOPAR WEST, MUMBAI-400086
CIN: L65990MH1982PLC026425

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2023

(In Lakhs)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	Revenue from operations	39.22	38.83	37.03	77.11	564.61	642.92
II	Other Income	-	-	-	-	-	-
III	III. Total Revenue (I + II)	39.22	38.83	37.03	77.11	564.61	642.92
IV	Expenses:						
	Employee Benefit Expense	0.90	0.90	1.20	1.80	2.40	4.83
	Financial Costs	0.00	0.00	0.01	0.01	0.02	0.03
	Other Administrative Expenses	0.44	5.35	0.49	4.85	5.10	7.89
	Total Expenses (IV)	1.34	6.26	1.69	6.66	7.52	12.75
V	Profit before exceptional and extraordinary items and tax	37.87	32.58	35.34	70.45	557.09	630.18
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	37.87	32.58	35.34	70.45	557.09	630.18
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax (VII - VIII)	37.87	32.58	35.34	70.45	557.09	630.18
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	90.45
	(2) Deferred tax	-	-	-	-	-	-
	(3) Prior Period Tax	-	-	-	-	-	-
XI	Profit/(Loss) for the period	37.87	32.58	35.34	70.45	557.09	539.73
XII	Other Comprehensive income, net of income tax	1.06	0.77	1.07	1.83	1.81	4.68
XIII	Total Comprehensive Income for the period (XI + XII)	38.93	33.35	36.40	72.28	558.90	544.41
XIV	Paid up equity share capital (Face value of Rs.10 each)	188.00	188.00	188.00	188.00	188.00	188.00
XV	Reserves (excluding revaluation reserves)	-	-	-	-	-	2,048.29
XVI	Earning per equity share:						
	(1) Basic	2.01	1.73	1.88	3.75	29.63	28.71
	(2) Diluted	2.01	1.73	1.88	3.75	29.63	28.71

Notes:

- The above unaudited Financial Results were reviewed by the Audit Committee at its Meeting held on November 09, 2023 and taken on record by the Board of Directors at their Meeting held on November 09, 2023.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning from 01st April, 2017, the company has adopted Ind AS with a transition date of 01st April 2017 and accordingly restated results for the quarter ended 30th Sept, 2023.
- The Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company.
- Previous quarter/years figures have been regrouped/recast, wherever necessary.
- Provision for Taxation if any will be made at year end.



FOR MULTIPLUS HOLDINGS LIMITED

Jignesh
Rammiki
al Sheth
MR. JIGNESH R. SHETH
MANAGING DIRECTOR
Din:00290211

Place : Mumbai

Date : 09th November, 2023

MULTIPLUS HOLDINGS LIMITED

B-101, Bhaveshwar Plaza, L. B. S. Marg, Ghatkopar (W), Mumbai - 400086. • Tel.: 022-2500 5046

UNAUDITED STATEMENTS OF ASSETS & LIABILITIES

(IN LAKHS)

Particulars		As at 30/09/2023 (Unaudited)	As at 31/03/2023 (Audited)
A	ASSETS		
1	Non-current assets		
A	Fixed assets	-	-
B	Goodwill on consolidation*	-	-
C	Non-current investments	1,344.66	1,365.60
D	Deferred tax assets (net)	-	-
E	Long-term loans and advances	-	-
F	Other non-current assets	-	-
	Sub-total – Non current assets	1,344.66	1,365.60
2	Current assets		
A	Current Investment	101.03	119.16
B	Inventories	-	-
C	Trade receivables	-	-
D	Cash and cash equivalents	805.89	784.93
E	Short term loans and advances	9.19	-
F	Other Current assets	45.00	57.21
	Sub-total – Current assets	961.11	961.30
	TOTAL ASSETS	2,305.77	2,326.90
B	EQUITY AND LIABILITIES		
1	SHAREHOLDERS FUNDS		
A	Share Capital	188.00	188.00
B	Reserves & Surplus	2,113.71	2,048.30
C	Money received against share warrants	-	-
	Sub – Total – Shareholders Funds	2,301.71	2,236.30
2	Share Application money pending allotment	-	-
3	Minority Interest*	-	-
4	Non-current liabilities		
A	Long-term borrowings	-	-
B	Deferred tax liabilities (net)	-	-
C	Other long term liabilities	-	-
D	Long-term provisions	-	-
	Sub-total – Noncurrent liabilities	-	-
5	Current Liabilities		
A	Short – term borrowings	-	-
B	Trade Payables	-	-
C	Other Current liabilities	4.06	4.36
D	Short-term provisions	-	86.24
	Sub-total – Current Liabilities	4.06	90.60
	TOTAL – EQUITY AND LIABILITIES	2,305.77	2,326.90

MULTIPLUS HOLDINGS LIMITED

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(Rs In Lakhs)

Cash Flow Statement for the period ended 30th September, 2023			
Particulars		30-09-2023	31-03-2023
A Cash Flow From Operating Activities:-			
Net profit (Loss) before tax as per Profit and Loss Account		77.11	630.18
Adjust for :			
Adjustments in Retained Earnings		-	(515.38)
		-	(1.50)
Operating Profit before Working Capital changes		77.11	114.80
Adjust for :			
(Increase)/ Decrease in Current Investments		18.13	
(Increase)/ Decrease in Other Current Tax Assets & Current Assets		3.02	9.30
Increase/ (Decrease) in Short Term Provisions		(86.24)	0.05
Increase/ (Decrease) in Current Tax Liabilities		(0.30)	76.82
Less :- Changes in working capital		(65.39)	86.17
Cash Generated from Operations		11.72	200.97
Taxes Paid		-	(90.45)
Net Cash from Operating Activities	A	11.72	110.52
B Cash Flow from Investing Activities:-			
Sale/(Purchase) of Non Current Investments (Net)		9.24	586.63
Net Cash (used in) Investing Activities	B	9.24	586.63
C: Cash Flow From Financing Activities:-			
Net Increase in Cash and Cash Equivalents	C	-	-
Opening Balance of Cash and cash Equivalents	(A-B-C)	20.96	697.15
Closing Balance of Cash and cash Equivalents		784.93	87.78
		805.89	784.93

