



MPS Limited

A-1, Tower A, 4th Floor, Windsor IT Park, Sector 125, Noida
Tel: +91 120 4599 750 Fax: +91 120 4021 280

Ref: MPSTL/SE/29/2024-25

Date: 08 August 2024

National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot no. C/1, G Block, Bandra - Kurla Complex, Bandra (East), Mumbai - 400 051, India Symbol: MPSTLD ISIN: INE943D01017	BSE Limited Department of Corporate Services Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400001, India Scrip Code: 532440 ISIN: INE943D01017
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Dear Sirs,

Sub: Outcome of the Board Meeting held on 08 August 2024.

Pursuant to the provisions of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and other applicable provisions, if any, and taking into consideration the recommendation of the Audit Committee, the Board of Directors of the Company at its meeting held today, 08 August 2024, have *inter-alia* considered, approved and taken on record the following:

1. Approval of the Un-Audited Financial Results (Standalone and Consolidated) for the First Quarter (Q1) ended 30 June 2024:

Upon the recommendation of the Audit Committee, the Board of Directors of the Company approved the enclosed Un-Audited Financial Results (Standalone & Consolidated) of the Company for the First Quarter (Q1) ended 30 June 2024.

Further as required pursuant to the provisions of Regulation 47 of SEBI Listing Regulations, the Extract of Un-Audited Financial Results for the First Quarter (Q1) ended 30 June 2024, shall also be published in the newspapers.

2. Noting of the Limited Review Report of the Statutory Auditors on the Un-Audited Financial Results (Standalone and Consolidated) for the First Quarter (Q1) ended 30 June 2024:

The Board of Directors of the Company took on record the enclosed Limited Review Report issued by M/s. Walker Chandiook & Co LLP, Chartered Accountants (Firm Registration No.001076N/N500013), Statutory Auditors of the Company, on the Un-Audited Financial Results (Standalone & Consolidated) of the Company for the First Quarter (Q1) ended 30 June 2024.

3. Approval of the Notice of Postal Ballot:

The Board of Directors of the Company approved the Notice of Postal Ballot for the Appointments of Mr. Karthik Bhat Khandige (DIN: 06730563) and Ms. Ruvina Singh (DIN: 10352020) as an Independent Non-Executive Directors of the Company, both to hold office for a term of 2 (Two) consecutive years with effect from 30 July 2024 to 29 July 2026 (both days inclusive).

The Board of Directors of the Company also approved the appointment of Mr. R Sridharan of M/s. Sridharan & Associates, Company Secretaries to act as Scrutinizer for the purpose of conducting remote e-voting process of the Postal Ballot in a fair and transparent manner.

www.mpslimited.com

Registered Office: RR Towers IV, Super A, 16/17, Thiru-Vi-Ka Industrial Estate, Guindy, Chennai-600032 (INDIA), Tel: +91 44 49162222 Fax: +91 44 49 16 2225 Email: info@mpslimited.com

Corporate Identification Number: L22122TN1970PLC005795



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We further wish to inform that the Board Meeting held today commenced at 06:30 P.M. and concluded at 08:15 P.M.

This is for your information and record.

Thanking you,

Yours Faithfully,
For **MPS Limited**

Raman Sapra
Company Secretary & Compliance Officer

Encl: As Above

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Corporate Identification Number: L22122TN1970PLC005795

Walker Chandlok & Co LLP

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of MPS Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of MPS Limited ('the Company') for the quarter ended 30 June 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandlok & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, Outer Circle, New Delhi, 110001, India

Walker Chandiook & Co LLP

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

4. Based on our review conducted as above 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

For Walker Chandiook & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Rohit Arora

Rohit Arora
Partner
Membership No.: 504774



UDIN: 24504774BKEORW3948

Place: New Delhi
Date: 08 August 2024



MPS Limited

Registered Office: 4th Floor, R.R Towers IV, Super A, 16/17, T.V.K. Industrial Estate, Guindy, Chennai 600 032
 Corporate Office: A-1, Tower A, 4th Floor Windsor IT Park, Sector-125, Noida, Uttar Pradesh 201 303
 Tel: +91 44 49162222, Fax: +91 44 49162225, Email: investors@mpslimited.com, Website: www.mpslimited.com
 CIN: L22122TN1970PLC005795

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

(INR in lacs, except per equity share data)

S.No.	Particulars	Three months ended	Preceding three months ended (refer note 2)	Corresponding three months ended in previous year	Previous year ended
		30-Jun-2024 (Un-audited)	31-Mar-2024 (Audited)	30-Jun-2023 (Un-audited)	31-Mar-2024 (Audited)
I	Revenue from operations	8,086	8,286	8,025	32,757
II	Other income	674	246	248	1,503
III	Total income (I+II)	8,760	8,532	8,273	34,260
IV	Expenses				
	Employee benefits expense	3,433	3,337	3,227	13,218
	Finance costs	18	34	16	84
	Depreciation and amortization expense	288	268	289	1,099
	Other expenses	1,458	1,343	1,386	5,489
	Total expenses	5,197	4,982	4,918	19,890
V	Profit before tax (III-IV)	3,563	3,550	3,355	14,370
VI	Tax expense				
	Current tax	806	924	867	3,628
	Adjustment of tax relating to earlier years	-	51	8	71
	Deferred tax	43	15	15	27
	Total tax expense	849	990	890	3,726
VII	Profit for the quarter/year (V-VI)	2,714	2,560	2,465	10,644
VIII	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	Re-measurement gain/(loss) on defined benefit plans	(47)	(12)	(67)	(63)
	Income tax relating to items that will not be reclassified to profit or loss	12	3	17	16
	Items that will be reclassified subsequently to profit or loss				
	Exchange differences on translation of foreign operations	9	13	(18)	49
	Total other comprehensive income for the quarter/year	(26)	4	(68)	2
IX	Total comprehensive income for the quarter/year (VII+VIII)	2,688	2,564	2,397	10,646
X	Paid-up equity share capital (Face value - INR 10 per equity share)	1,711	1,711	1,711	1,711
XI	Other equity				35,398
XII	Earnings per equity share (not annualised for quarters) (Face value - INR 10 per equity share)				
	Basic (INR)	16.00	15.26	14.52	62.75
	Diluted (INR)	15.99	15.25	14.52	62.70

NOTES:

- 1 These results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013. These results have been reviewed by the Audit Committee and upon their recommendation, approved by the Board of Directors at their meeting held on 08 August 2024. The statutory auditors of the Company has been carried out limited review of the financial results for the quarter ended 30 June 2024 and an unmodified review report has been issued. The same are available with Stock Exchanges and on the Company's website at www.mpslimited.com.
- 2 The figures for the three months ended 31 March 2024 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to preceding quarter of the relevant financial year which were subject to limited review.
- 3 These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5 July 2016.
- 4 **Segment Reporting**
 - (a) Based on the "management approach" as defined in Ind AS 108 Operating Segments, the Chief Operating Decision Maker ('CODM') evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. The accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in individual segments.

(INR in lacs)

S.No.	Particulars	Three months ended	Preceding three months ended	Corresponding three months ended in	Previous year ended
		30-Jun-2024	31-Mar-2024	30-Jun-2023	31-Mar-2024
		(Un-audited)	(Audited)	(Un-audited)	(Audited)
I	Segment revenue				
	Content solutions	5,516	5,709	5,205	21,886
	Platform solutions	2,570	2,577	2,820	10,871
	Total	8,086	8,286	8,025	32,757
II	Segment results (profit before tax and interest from each segment)				
	Content solutions	2,524	2,934	2,573	11,054
	Platform solutions	1,252	1,291	1,401	5,437
	Total	3,776	4,225	3,974	16,491
	Less: Finance costs	18	34	16	84
	Less: Un-allocable expenditure (net of un-allocable income)	195	641	603	2,037
	Profit before tax	3,563	3,550	3,355	14,370

- (b) Assets and liabilities used in the Company's business are not identified to any of the reportable segments, as these are used interchangeably between segments and the management believes that it is not practicable to provide segment disclosures relating to total assets and liabilities.
- 5 The Board of Directors in their meeting held on 21 May 2024, recommended a final dividend of INR 45 per equity share (face value of INR 10 per share) for the financial year 2023-24. This was approved by the shareholders in the Annual General Meeting held on 08 August 2024.
- 6 During the quarter ended 30 June 2024, the Company has recognised a dividend income of CHF 4,47,485 (INR 4.12 crores) receivable from MPS Europa AG, its wholly owned subsidiary. This is included under 'Other income' in the financial results of the Company.
- 7 The figures for the corresponding previous quarter/year have been regrouped/reclassified, wherever to make them comparable.

By Order of the Board of Directors**For MPS Limited**

Rahul Arora

Chairman and CEO

Place: Gurugram, Haryana

Date: 08 August 2024

Walker Chandlok & Co LLP

Walker Chandlok & Co LLP
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New Delhi 110001
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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of MPS Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of MPS Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the statement) for the quarter ended 30 June 2024, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulation, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of other auditors referred to 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune



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Walker ChandioK & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

5. We did not review the interim financial results of 3 subsidiaries included in the Statement, whose financial information reflect total revenues of ₹ 6,899.00 lakhs, total net profit after tax of ₹ 1,278.89 lakhs, total comprehensive income of ₹ 1,261.51 lakhs, for the quarter ended on 30 June 2024, as considered in the Statement. These interim financial results have been reviewed by other auditors whose review 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 review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Further, these subsidiaries are located outside India, whose Interim financial results have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under International Standards of Review Engagement (ISRE) 2410, applicable in their respective countries. The Holding Company's management has converted the financial results of such subsidiaries from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the balances and affairs of these subsidiaries is based on the review report of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

For Walker ChandioK & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013



Rohit Arora
Partner
Membership No.: 504774



UDIN: 24504774BKEOBx8940

Place: New Delhi
Date: 08 August 2024

Walker ChandioK & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Annexure 1

List of entities included in the Statement

Entity Name	Relationship
MPS Interactive Systems Limited	Subsidiary
MPS North America LLC	Subsidiary
MPS Europa AG	Subsidiary
Semantico Limited	Subsidiary
TOPSIM GmbH	Subsidiary
Liberate Learning Pty Ltd (Australia)	Subsidiary
Liberate eLearning Pty Ltd (Australia)	Subsidiary
App-eLearn Pty Ltd (Australia)	Subsidiary
Liberate Learning Limited (New Zealand)	Subsidiary
American Journal Experts LLC, USA	Subsidiary
Research Square AJE LLC, USA	Subsidiary
American Journal Online (Beijing) Information Consulting Company Limited, China	Subsidiary





MPS Limited

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 CIN: L22122TN1970PLC005795

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

(INR in lacs, except per equity share data)

S.No.	Particulars	Three months ended	Preceding three months ended (refer note 3)	Corresponding three months ended in previous year	Previous year ended
		30-Jun-2024 (Un-audited)	31-Mar-2024 (Audited)	30-Jun-2023 (Un-audited)	31-Mar-2024 (Audited)
I	Revenue from operations	18,072	14,942	13,251	54,531
II	Other income	205	251	334	1,221
III	Total income (I+II)	18,277	15,193	13,585	55,752
IV	Expenses				
	Employee benefits expense	8,949	7,093	5,757	24,339
	Finance costs	18	35	17	86
	Depreciation and amortization expense	684	566	454	1,998
	Other expenses	5,018	3,573	3,301	13,203
	Total expenses	14,669	11,267	9,529	39,626
V	Profit before tax (III-IV)	3,608	3,926	4,056	16,126
VI	Tax expense				
	Current tax	1,069	1,061	1,042	4,154
	Adjustment of tax relating to earlier years	-	54	4	74
	Deferred tax	(50)	(60)	(20)	21
	Total tax expense	1,019	1,055	1,026	4,249
VII	Profit for the quarter/year (V-VI)	2,589	2,871	3,030	11,877
VIII	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	Re-measurement gain/(loss) on defined benefit plans	(49)	(7)	(100)	(66)
	Income tax relating to items that will not be reclassified to profit or loss	12	2	25	17
	Items that will be reclassified subsequently to profit or loss				
	Exchange differences on translation of foreign operations	13	(42)	34	271
	Total other comprehensive income for the quarter/year	(24)	(47)	(41)	222
IX	Total comprehensive income for the quarter/year (VII+VIII)	2,565	2,824	2,989	12,099
X	Paid-up equity share capital (Face value - INR 10 per equity share)	1,711	1,711	1,711	1,711
XI	Other equity				44,271
XII	Earnings per equity share (not annualised for quarters) (Face value - INR 10 per equity share)				
	Basic (INR)	15.27	17.12	17.84	70.01
	Diluted (INR)	15.26	17.10	17.84	69.96

NOTES:

- 1 These results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013. These results have been reviewed by the Audit Committee and upon their recommendation, approved by the Board of Directors at their meeting held on 08 August 2024. The Statutory auditors of the Company have carried out the limited review of the financial results for the quarter ended 30 June 2024 and an unmodified review report has been issued. The same is available with Stock Exchanges and on the Company's website at www.mpslimited.com.
- 2 The consolidated financial results of MPS Limited (the Company), its subsidiaries (collectively known as "the Group") are prepared in accordance with Accounting Standard (Ind AS-110) "Consolidated Financial Statements" as specified under the section 133 of the Companies Act, 2013.
- 3 The figures for the three months ended 31 March 2024 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to preceding quarter of the relevant financial year which were subject to limited review.
- 4 **Segment Reporting**
- (a) Based on the "management approach" as defined in Ind AS 108 Operating Segments, the Chief Operating Decision Maker ('CODM') evaluates the Group's performance and allocates resources based on an analysis of various performance indicators by business segments. The accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in individual segments.

(INR in lacs)

S.No.	Particulars	Three months ended	Preceding three months ended	Corresponding three months ended in	Previous year ended
		30-Jun-2024	31-Mar-2024	30-Jun-2023	31-Mar-2024
		(Un-audited)	(Audited)	(Un-audited)	(Audited)
I	Segment revenue				
	Content solutions	9,186	7,996	6,979	28,806
	eLearning solutions	3,422	3,451	3,235	13,381
	Platform solutions	5,464	3,495	3,037	12,344
	Total	18,072	14,942	13,251	54,531
II	Segment results (profit before tax and interest from each segment)				
	Content solutions	2,633	2,892	2,709	11,182
	eLearning solutions	292	607	515	2,220
	Platform solutions	1,365	1,086	1,361	5,110
	Total	4,290	4,585	4,585	18,512
	Less: Finance costs	18	35	17	86
	Less: Un-allocable expenditure (net of un-allocable income)	664	624	512	2,300
	Profit before tax	3,608	3,926	4,056	16,126

- (b) Assets and liabilities used in the Group's business are not identified to any of the reportable segments, as these are used interchangeably between segments and the management believes that it is not practicable to provide segment disclosures relating to total assets and liabilities.
- 5 On 31 August 2023, the Company had acquired 65% of the shares held by the shareholders of each entity of Liberate Group i.e. Liberate Learning Pty Ltd (Australia), Liberate eLearning Pty Ltd (Australia), App-eLearn Pty Ltd (Australia) and Liberate Learning Limited (New Zealand) through MPS Interactive Systems Limited, a wholly-owned subsidiary of the Company for a consideration of AUD 9.32 million (~INR 50 crores). The consideration of AUD 7.58 Million (~INR 41 crores) due at completion was paid upon acquisition and the remaining amount will be paid at a later date as per the terms of the Share Purchase Agreement ("SPA") and other transaction documents dated 29 August 2023 and 31 August 2023. The aforementioned consideration of AUD 9.32 million (~INR 50 crores) has been revised to AUD 9.10 million (~INR 49 crores) post net working capital adjustments carried out in accordance with the SPA.
- The remaining 35% shareholding of each of the entities of Liberate Group will be acquired in subsequent tranches based upon valuation methodology as agreed under the transaction documents and the liability of the same has been recognized in the financial statements.
- 6 On 29 February 2024, the Company completed the acquisition of Research Square AJE LLC, North Carolina, USA along with its subsidiary American Journal Online (Beijing) Information Consulting Limited, Beijing, China from Springer Science+Business Media LLC a Subsidiary of Springer Nature Group, through a newly formed Special Purpose Vehicle ("SPV") American Journal Experts LLC, under MPS North America LLC, a wholly-owned subsidiary of the Company, for a total purchase consideration of USD 8.40 Million (~INR 70 Crores) paid as per the terms of the Membership Interest Purchase Agreement and other transaction documents.
- This being a Business Combination, thus based on the preliminary purchase price allocation to the various identifiable acquired assets and assumed liabilities, the provisional goodwill of INR 104 crores has been recognized. The Company has granted a loan of USD 3.6 Million (~INR 30 Crores) to MPS North America LLC to fund the acquisition.
- 7 The Board of Directors, in their meeting held on 21 May 2024 recommended a final dividend of INR 45 per equity share (face value of INR 10 per share) for the financial year 2023-24. This was approved by the shareholders in the Annual General Meeting held on 08 August 2024.
- 8 The standalone financial results of the Company are also available on the Company's website www.mpslimited.com. The key standalone financial information of the Company is given below:

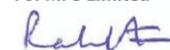
(INR in lacs)

Particulars	Three months ended	Preceding three months ended	Corresponding three months ended in	Previous year ended
	30-Jun-2024	31-Mar-2024	30-Jun-2023	31-Mar-2024
	(Un-audited)	(Audited)	(Un-audited)	(Audited)
Revenue from operations	8,086	8,286	8,025	32,757
Profit before tax	3,563	3,550	3,355	14,370
Tax expense	849	990	890	3,726
Profit for the quarter/year	2,714	2,560	2,465	10,644
Other comprehensive income, net of income tax	(26)	4	(68)	2
Total comprehensive income for the quarter/year	2,688	2,564	2,397	10,646

- 9 The figures for the corresponding previous quarter/year have been regrouped/ reclassified, wherever necessary to make them comparable.

By Order of the Board of Directors

For MPS Limited



Rahul Arora

Chairman and CEO

Place: Gurugram, Haryana

Date: 08 August 2024