

MULTIPLUS HOLDINGS LIMITED

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

Date: 14th November 2024

To,
Department of Corporate Services
BSE Limited,
P J Towers, Dalal Street,
Mumbai - 400 001

Security Code: 505594

Dear Sir/Madam,

Sub. : Unaudited Financial Results of the Company for the quarter and half year ended on 30th September 2024 and outcome of the Board Meeting held on 14th November 2024

We hereby inform you that the Board of Directors of the Company at its meeting held today, *inter alia*:

- Approved the Unaudited financial results of the Company for the quarter and half year ended on 30th September 2024;
- Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the Unaudited financial results of the Company for the quarter ended on 30th September 2024 along with Limited Review Reports thereon issued by Statutory Auditors of the Company.

The Board meeting commenced today at 3:00 p.m. and concluded at 4:00 p.m. (IST).

Kindly take the note on your Record.

Thanking You,

**Yours Faithfully
For MULTIPLUS HOLDINGS LIMITED**

JIGNESH
RAMNIKLAL
SHETH

Digitally signed by JIGNESH RAMNIKLAL SHETH
DN: cn=Jignesh Ramniklal Sheth, o=Multiplus Holdings Limited, email=jsheth@multiplus.com, c=IN
Date: 2024.11.14 16:09:47 +05'30'

**JIGNESH SHETH
Managing Director
DIN: 00290211**



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

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE
UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33
OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS,
2015, AS AMENDED**

**The Board of Directors
MULTIPLUS HOLDINGS LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **MULTIPLUS HOLDINGS LIMITED** (the "Company") for the quarter ended September 30, 2024 and year to date from April 01, 2024, to September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing 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.

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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, D G M S & Co.
Chartered Accountants

Atul B. Doshi

Atul Doshi

Partner

Membership No. 102585

FRN: 0112287W

Date: 14-11-2024

Place: Mumbai

UDIN: 24102585BJZYLQ4051



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, 2024

Sr. No	Particulars	Quarter Ended				Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
		Unaudited Rs.	Unaudited Rs.	Unaudited Rs.	Unaudited Rs.	Unaudited Rs.	Audited Rs.	
I	Revenue from operations	40.32	40.04	39.22	80.37	77.11	157.63	
II	Other Income	-	-	-	-	-	-	
III	III. Total Revenue (I + II)	40.32	40.04	39.22	80.37	77.11	157.63	
IV	Expenses:							
	Employee Benefit Expense	1.53	1.53	0.90	3.06	1.80	12.60	
	Financial Costs	0.00	0.00	0.00	0.01	0.01	0.02	
	Other Administrative Expenses	0.52	9.68	0.44	10.19	4.85	13.83	
	Total Expenses (IV)	2.05	11.21	1.34	13.26	6.66	26.44	
V	Profit before exceptional and extraordinary items and tax	38.27	28.83	37.87	67.11	70.45	131.19	
VI	Exceptional Items	-	-	-	-	-	-	
VII	Profit before extraordinary items and tax (V - VI)	38.27	28.83	37.87	67.11	70.45	131.19	
VIII	Extraordinary Items	-	-	-	-	-	-	
IX	Profit before tax (VII - VIII)	38.27	28.83	37.87	67.11	70.45	131.19	
X	Tax expense:							
	(1) Current tax	-	-	-	-	-	19.00	
	(2) Deferred tax	-	-	-	-	-	-	
	(3) Prior Period Tax	-	-	-	-	-	-	
XI	Profit/(Loss) for the period	38.27	28.83	37.87	67.11	70.45	112.19	
XII	Other Comprehensive income, net of income tax	1.68	1.52	1.07	3.20	1.83	5.16	
XIII	Total Comprehensive income for the period (XI + XII)	39.95	30.35	38.94	70.31	72.28	117.35	
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)	-	-	-	-	-	2,144.98	
XVI	Earning per equity share:							
	(1) Basic	2.04	1.53	2.01	3.57	3.75	5.97	
	(2) Diluted	2.04	1.53	2.01	3.57	3.75	5.97	

Notes:

- The above unaudited Financial Results were reviewed by the Audit Committee at its Meeting held on November 14, 2024 and taken on record by the Board of Directors at their Meeting held on November 14, 2024.
- 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, 2024.
- 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
RAMNIKL
AL SHETH

MR. JIGNESH R. SHETH

MANAGING DIRECTOR

Din:00290211

Place : Mumbai

Date : 14th November, 2024

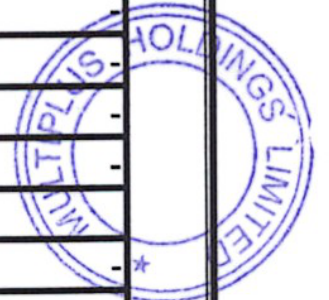
MULTIPLUS HOLDINGS LIMITED

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UNAUDITED STATEMENTS OF ASSETS & LIABILITIES

(IN LAKHS)

Particulars		As at 30/09/2024	As at 31/03/2024
		(Unaudited)	(Audited)
A	ASSETS		
1	Non-current assets	-	-
	A Fixed assets	-	-
	B Goodwill on consolidation*	-	-
	C Non-current investments	1,344.66	1,344.66
	D Deferred tax assets (net)	-	-
	E Long-term loans and advances	-	-
	F Other non-current assets	-	-
	Sub-total – Non current assets	1,344.66	1,344.66
2	Current assets		
	A Current Investment	121.87	95.67
	B Inventories	-	-
	C Trade receivables	-	-
	D Cash and cash equivalents	880.82	860.06
	E Short term loans and advances	12.89	-
	F Other Current assets	43.16	69.47
	Sub-total – Current assets	1,058.74	1,025.20
	TOTAL ASSETS	2,403.40	2,369.86
B	EQUITY AND LIABILITIES		
1	SHAREHOLDERS FUNDS		
	A Share Capital	188.00	188.00
	B Reserves & Surplus	2,194.68	2,144.98
	C Money received against share warrants	-	-
	Sub – Total – Shareholders Funds	2,382.68	2,332.98
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	0.96	4.49
	D Short-term provisions	19.76	32.39
	Sub-total – Current Liabilities	20.72	36.88
	TOTAL – EQUITY AND LIABILITIES	2,403.40	2,369.86



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(Rs In Lakhs)

Cash Flow Statement for the period ended 30th September, 2024			
Particulars		30-09-2024	31-03-2024
A Cash Flow From Operating Activities:-			
Net profit (Loss) before tax as per Profit and Loss Account		70.31	131.19
Adjust for :			
Adjustments in Retained Earnings		(14.20)	(2.41)
		-	-
Operating Profit before Working Capital changes		56.10	128.78
Adjust for :			
Less :- Changes in working capital		(58.58)	(55.58)
Cash Generated from Operations		(2.48)	73.20
Taxes Paid		-	(19.00)
Net Cash from Operating Activities	A	(2.48)	54.20
B Cash Flow from Investing Activities:-			
Sale/(Purchase) of Non Current Investments (Net)		23.23	20.94
Net Cash (used in) Investing Activities	B	23.23	20.94
C Cash Flow From Financing Activities:-			
Net Increase in Cash and Cash Equivalents	C	-	-
	(A-B-C)	20.75	75.14
Opening Balance of Cash and cash Equivalents		860.07	784.93
Closing Balance of Cash and cash Equivalents		880.82	860.07

