



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: MPSL/SE/44/2023-24

Date: 01 August 2023

✓	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: MPLTLD 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 Sir / Madam,

Sub: Outcome of the Board Meeting held on 01 August 2023.

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, 01 August 2023, have *inter-alia* considered, approved and taken on record the following:

1. Approval of the Unaudited Financial Results (Standalone and Consolidated) for the First Quarter (Q1) ended 30 June 2023:

Upon the recommendation of the Audit Committee, the Board of Directors of the Company approved the enclosed Unaudited Financial Results (Standalone & Consolidated) of the Company for the First Quarter (Q1) ended 30 June 2023.

Further as required pursuant to the provisions of Regulation 47 of SEBI Listing Regulations, the Extract of Unaudited Financial Results for the First Quarter (Q1) ended 30 June 2023, shall also be published in the newspapers.

2. Noting of the Limited Review Report of the Statutory Auditors on the Unaudited Financial Results (Standalone and Consolidated) for the First Quarter (Q1) ended 30 June 2023:

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 Unaudited Financial Results (Standalone & Consolidated) of the Company for the First Quarter (Q1) ended 30 June 2023.

3. Revised Policy on Materiality of Events/Information along with the Authorization of Key Managerial Personnel (KMPs) for determining the materiality of Events/Information and for making disclosures to Stock Exchanges.

The same is also available on the website of the Company i.e. www.mpslimited.com under the head Investors.

www.mpslimited.com



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We further wish to inform that the Board Meeting held today commenced at 11:30 A.M. and concluded at 12:40 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

www.mpslimited.com

Walker Chandiook & Co LLP

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date 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 2023, 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

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Walker Chandiook & Co LLP

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

Partner

Membership No.: 504774



UDIN: 23504774BGTGRJ4598

Place: New Delhi

Date: 01 August 2023



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 201303

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 2023

(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-2023 (Un-Audited)	31-Mar-2023 (Audited)	30-Jun-2022 (Un-Audited)	31-Mar-2023 (Audited)
I	Revenue from operations	8,025	7,720	6,891	29,801
II	Other income	248	195	241	912
III	Total income (I+II)	8,273	7,915	7,132	30,713
IV	Expenses				
	Employee benefits expense	3,227	2,939	3,050	11,991
	Finance costs	16	31	25	102
	Depreciation and amortization expense	289	292	295	1,184
	Other expenses	1,386	1,296	1,582	5,776
	Total expenses	4,918	4,558	4,952	19,053
V	Profit before tax (III-IV)	3,355	3,357	2,180	11,660
VI	Tax expense				
	Current tax	867	810	631	2,936
	Adjustment of tax relating to earlier years	8	-	-	-
	Deferred tax	15	64	(46)	96
	Total tax expense	890	874	585	3,032
VII	Profit for the quarter/year (V-VI)	2,465	2,483	1,595	8,628
VIII	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	Re-measurement gain/(loss) on defined benefit plans	(67)	33	(42)	(27)
	Income tax relating to items that will not be reclassified to profit or loss	17	(8)	11	7
	Items that will be reclassified subsequently to profit or loss				
	Exchange differences on translation of foreign operations	(18)	29	169	403
	Total other comprehensive income for the quarter/year	(68)	54	138	383
IX	Total comprehensive income for the quarter/year (VII+VIII)	2,397	2,537	1,733	9,011
X	Paid-up equity share capital (Face value - INR 10 per equity share)	1,711	1,711	1,711	1,711
XI	Other equity				33,488
XII	Earnings per equity share (not annualised for quarters) (nominal value of share INR 10)				
	Basic and diluted (INR)	14.52	14.55	9.32	50.47

NOTES:

- 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 01 August 2023. The statutory auditors of the Company has carried out limited review of the financial results for the quarter ended 30 June 2023 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.
- The figures for the three months ended 31 March 2023 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.
- 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 statements are consistently applied to record revenue and expenditure in individual segments.

(INR in lacs)

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-2023	31-Mar-2023	30-Jun-2022	31-Mar-2023
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
I	Segment revenue				
	Content solutions	5,205	5,043	4,502	19,734
	Platform solutions	2,820	2,677	2,389	10,067
	Total	8,025	7,720	6,891	29,801
II	Segment results (profit before tax and interest from each segment)				
	Content solutions	2,573	2,569	1,920	9,699
	Platform solutions	1,401	1,299	952	4,467
	Total	3,974	3,868	2,872	14,166
	Less: Finance cost	16	31	25	102
	Less: Un-allocable expenditure (net of un-allocable income)	603	480	667	2,404
	Profit before tax	3,355	3,357	2,180	11,660

- (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.
- The Nomination and Remuneration Committee at its meeting held on 11 April 2023, considered and approved the grant of 74,030 (Seventy Four Thousand and Thirty) options to the eligible employees of the Company and its subsidiaries under the 'MPS Limited- Employee Stock Options Scheme 2023'.
 - During the quarter ended 30 June 2023, the shareholders vide postal ballot resolution dated 14 May 2023 approved the raising of funds through the issuance of equity shares of the Company ("Equity Shares") or any other equity-linked securities of the Company or other securities convertible into or exchangeable for Equity Shares by way of Qualified Institutions Placement ("QIP") in accordance with the provisions of Chapter VI of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time and other applicable laws, and/or any other permissible mode(s), in one or more of the tranches for an aggregate amount up to INR 250 Crores (Rupees Two Hundred and Fifty Crores Only), subject to necessary approvals and such other permissions, sanctions and statutory approvals, as may be required. Management is evaluating various options with respect to this QIP.
 - The Board of Directors, in their meeting held on 16 May 2023 recommended a final dividend of INR 20 (face value of INR 10 per share) per equity share for the financial year 2022-23. This was approved by the shareholders in the Annual General Meeting held on 31 July 2023.
 - 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: Melbourne, Australia

Date: 01 August 2023

Walker Chandiook & Co LLP

Walker Chandiook & Co LLP
21st Floor, DLF Square
Jacaranda Marg, DLF Phase II
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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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 2023, 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 report of the other auditor 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

Chartered Accountants

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



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Walker Chandiook & Co LLP

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

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 results of one subsidiary included in the Statement, whose financial information reflect total revenues of ₹ 496.41 lakhs, total net profit after tax of ₹ 86.01 lakhs, total comprehensive income of ₹ 81.14 lakhs, for the quarter ended on 30 June 2023, as considered in the Statement. These interim financial results have been reviewed by other auditor whose review report has 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 the subsidiary is based solely on the review report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

Further, the subsidiary is located outside India, whose interim financial results have been prepared in accordance with accounting principles generally accepted in the respective country and which has been reviewed by other auditor under International Standards of Review Engagement (ISRE) 2410, applicable in the respective country. The Holding Company's management has converted the financial results of such subsidiary from accounting principles generally accepted in the respective country 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 affairs of the subsidiary is based on the review report of other auditor 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 Chandiook & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Rohit Arora

Rohit Arora
Partner
Membership No.: 504774



UDIN: 23504774BGTGRK5684

Place: New Delhi
Date: 01 August 2023

Chartered Accountants

Walker Chandiook & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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
TOPSIM GmbH	Subsidiary
Semantico Limited	Subsidiary
MPS Europa AG	Subsidiary
Highwire Press Limited (liquidated on 6 June 2023)	Subsidiary

*E.I. Design Private Limited (subsidiary of the group) had been merged into MPS Interactive Systems Limited from appointed date of 31 May 2022 post filing e-form-28 with ROC on 24 June 2023.





MPS Limited

Registered Office: 4th Floor, R.R Towers IV, Super A, 16/17, T.V.K. Industrial Estate, Guindy, Chennai 600 032

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CIN: L22122TN1970PLC005795

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2023

(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-2023	31-Mar-2023	30-Jun-2022	31-Mar-2023
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
I	Revenue from operations	13,251	12,746	11,485	50,105
II	Other income	334	244	330	1,077
III	Total income (I+II)	13,585	12,990	11,815	51,182
IV	Expenses				
	Employee benefits expense	5,757	5,154	5,294	21,281
	Finance costs	17	32	27	111
	Depreciation and amortization expense	454	474	457	1,949
	Other expenses	3,301	3,028	3,229	13,148
	Total expenses	9,529	8,688	9,007	36,489
V	Profit before tax (III-IV)	4,056	4,302	2,808	14,693
VI	Tax expense				
	Current tax	1,042	975	788	3,634
	Adjustment of tax relating to earlier years	4	-	(1)	(4)
	Deferred tax	(20)	114	(43)	144
	Total tax expense	1,026	1,089	744	3,774
VII	Profit for the quarter/year (V-VI)	3,030	3,213	2,064	10,919
VIII	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	Re-measurement gain/(loss) on defined benefit plans	(100)	6	(30)	(30)
	Income tax relating to items that will not be reclassified to profit or loss	25	(1)	8	8
	Items that will be reclassified subsequently to profit or loss				
	Exchange differences on translation of foreign operations	34	11	431	1,198
	Total other comprehensive income for the quarter/year	(41)	16	409	1,176
IX	Total comprehensive income for the quarter/year (VII+VIII)	2,989	3,229	2,473	12,095
X	Paid-up equity share capital (Face value - INR 10 per equity share)	1,711	1,711	1,711	1,711
XI	Other equity				41,004
XII	Earnings per equity share (not annualised for quarters) (nominal value of share INR 10)				
	Basic and diluted (INR)	17.84	18.83	12.07	63.87

NOTES:

- 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 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 01 August 2023. The Statutory auditors of the Company have carried out the limited review of the financial results for the quarter ended 30 June 2023 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.
- 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.
- The figures for the three months ended 31 March 2023 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 statements are consistently applied to record revenue and expenditure in individual segments.

(INR in lacs)

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-2023	31-Mar-2023	30-Jun-2022	31-Mar-2023
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
I	Segment revenue				
	Content solutions	6,979	6,552	6,323	26,147
	eLearning solutions	3,235	3,254	2,466	12,618
	Platform solutions	3,037	2,940	2,696	11,340
	Total	13,251	12,746	11,485	50,105
II	Segment results (profit before tax and interest from each segment)				
	Content solutions	2,709	2,741	2,109	10,261
	eLearning solutions	515	808	443	2,828
	Platform solutions	1,361	1,211	861	3,918
	Total	4,585	4,760	3,413	17,007
	Less: Finance costs	17	32	27	111
	Less: Un-allocable expenditure (net of un-allocable income)	512	426	578	2,203
	Profit before tax	4,056	4,302	2,808	14,693

- (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 During the quarter ended 30 June 2023, the measurement period of goodwill for the acquired entity E.I. Design Private Limited closed on 29 May 2023 as per the applicable standards. There is no change in the recognised goodwill of INR 2,278 Lacs recorded in the previous year.

The Regional Director, Chennai, MCA, vide order dated 06 June 2023 approved the Scheme of Amalgamation of E.I. Design Private Limited ("Transferor Company") into and with MPS Interactive Systems Limited ("Transferee Company"). Pursuant to the same, both the Transferor Company and the Transferee Company filed e-form INC-28 with ROC, Chennai on 24 June 2023. Accordingly, the Transferor Company stands merged with the Transferee Company with effect from the appointed date i.e. 31 May 2022.

Consequently, all the assets, liabilities and reserves have been recorded by applying the pooling of interest method in accordance with Appendix C of IND AS 103 'Business Combinations'. The results for the year ended 31 March 2023 have been adjusted to reflect the impact of such merger on the consolidated financial results. Increase/Decrease in previous periods published numbers are as below:

(INR in lacs)

Particulars	Year ended 31-Mar-2023		Quarter ended 31-Mar-2023		Quarter ended 30-Jun-2022	
	Pre-Merger	Post-Merger	Pre-Merger	Post-Merger	Pre-Merger	Post-Merger
Current tax	3,720	3,634	998	975	809	788
Deferred tax	58	144	91	114	(64)	(43)
Other Equity	40,659	41,004	-	-	-	-

- 6 The Nomination and Remuneration Committee at its meeting held on 11 April 2023, considered and approved the grant of 74,030 (Seventy Four Thousand and Thirty) options to the eligible employees of the Holding Company and its subsidiaries under the 'MPS Limited- Employee Stock Options Scheme 2023'.
- 7 During the quarter ended 30 June 2023, the shareholders vide postal ballot resolution dated 14 May 2023 approved the raising of funds through the issuance of equity shares of the Company ("Equity Shares") or any other equity-linked securities of the Company or other securities convertible into or exchangeable for Equity Shares by way of Qualified Institutions Placement ("QIP") in accordance with the provisions of Chapter VI of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time and other applicable laws, and/or any other permissible mode(s), in one or more of the tranches for an aggregate amount up to INR 250 Crores (Rupees Two Hundred and Fifty Crores Only), subject to necessary approvals and such other permissions, sanctions and statutory approvals, as may be required. Management is evaluating various options with respect to this QIP.
- 8 The Board of Directors, in their meeting held on 16 May 2023 recommended a final dividend of INR 20 (face value of INR 10 per share) per equity share for the financial year 2022-23. This was approved by the shareholders in the Annual General Meeting held on 31 July 2023.
- 9 The standalone 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 (refer note 3)	Corresponding three months ended in previous year	Previous year ended
	30-Jun-2023	31-Mar-2023	30-Jun-2022	31-Mar-2023
	(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
Revenue from operations	8,025	7,720	6,891	29,801
Profit before tax	3,355	3,357	2,180	11,660
Tax expense	890	874	585	3,032
Profit for the quarter/year	2,465	2,483	1,595	8,628
Other comprehensive income, net of income tax	(68)	54	138	383
Total comprehensive income for the quarter/year	2,397	2,537	1,733	9,011

- 10 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: Melbourne, Australia

Date: 01 August 2023