MULTIPLUS HOLDINGS LIMITED

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

Date: 13.11.2021

To,
The Corporate Relationship Department
Bombay Stock Exchange Limited
25th Floor, P J Tower, Dalal Street
Fort, Mumbai – 400 001

Company Code: 505594

Sub: Submission of Un-audited Financial Result for the Quarter ended 30th September, 2021.

Dear Sir,

Please find enclosed herewith the Un-Audited Financial Results and Cash Flow along with Limited Audit Review for the Quarter ended 30th September, 2021 approved by the Board in the meeting held on 13th November, 2021 at Registered Office of the Company.

Kindly take this on your records.

Thanking You

For **MULTIPLUS HOLDINGS LTD**

Sheth J. S.

MULTIPLUS HOLDINGS LIMITED

Director

Name: Jignesh Sheth
DIN: 00290211

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, 2021

(In Rupees)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	Revenue from operations	24,672,598	436,857	196,755	25,109,455	2,031,929	2,866,569
II	Other Income	-	459,000	268,898	459,000	268,898	657,900
III	***III. Total Revenue (I + II)***	**24,672,598**	**895,857**	**465,653**	**25,568,455**	**2,300,826**	**3,524,469**
IV	***Expenses:***						
	Employee Benefit Expense	117,000	117,000	111,000	234,000	222,000	471,000
	Financial Costs	844	413	490	1,257	968	1,726
	Other Administrative Expenses	56,899	396,230	68,100	453,129	448,340	738,665
	Total Expenses (IV)	**174,743**	**513,643**	**179,590**	**688,386**	**671,308**	**1,211,391**
V	Profit before exceptional and extraordinary items and tax	**24,497,855**	**382,214**	**286,063**	**24,880,069**	**1,629,519**	**2,313,078**
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	**24,497,855**	**382,214**	**286,063**	**24,880,069**	**1,629,519**	**2,313,078**
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax (VII - VIII)	**24,497,855**	**382,214**	**286,063**	**24,880,069**	**1,629,519**	**2,313,078**
X	***Tax expense:***						
	(1) Current tax	6,200,000	-	-	6,200,000	-	-
	(2) Deferred tax	-	-	-	-	-	-
	(3) Prior Period Tax	-	-	-	-	-	-
XI	Profit/(Loss) for the period	**18,297,855**	**382,214**	**286,063**	**18,680,069**	**1,629,519**	**2,313,078**
XII	Other Comprehensive income, net of income tax	2,603,323	5,876,948	7,486,720	8,480,271	-	37,433,384
XIII	Total Comprehensive Income for the period (XI + XII)	**20,901,178**	**6,259,162**	**7,772,783**	**27,160,340**	**1,629,519**	**39,746,462**
XIV	Paid up equity share capital (Face value of Rs.10 each)	18,800,000	18,800,000	18,800,000	18,800,000	18,800,000	18,800,000
XV	Reserves (excluding revaluation reserves)	-	-	-	-	-	152,185,115
XVI	Earning per equity share:						
	(1) Basic	9.73	0.20	0.15	9.94	0.87	1.23
	(2) Diluted	9.73	0.20	0.15	9.94	0.87	1.23

Notes:

1) The above unaudited Financial Results were reviewed by the Audit Committee at its Meeting held on November 13, 2021 and taken on record by the Board of Directors at their Meeting held on November 13, 2021.

2) This statement has been prepared in accordance with the Companies (Indian Accountimg Standards) Rule, 2015 (Ind AS) precribed 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, 2021.

3) The Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company.

4) Previous quarter/years figures have been regrouped/recast, wherever necessary.

FOR MULTIPLUS HOLDINGS LIMITED

MULTIPLUS HOLDINGS LIMITED

Sheth J. R

MR. JIGNESH R. SHETH

MANAGING DIRECTOR

Din:00290211

Place : Mumbai

Date : 13th November, 2021

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 RUPEES)

		Particulars	As at 30/09/2021 (Unaudited)	As at 31/03/2021 (Audited)
A	**ASSETS**			
1	**Non-current assets**			
	A	Fixed assets	Nil	Nil
	B	Goodwill on consolidation*	Nil	Nil
	C	Non-current investments	15,24,76,514	12,84,20,233
	D	Deferred tax assets (net)	Nil	Nil
	E	Long-term loans and advances	Nil	Nil
	F	Other non-current assets	Nil	Nil
		Sub-total – Non current assets	**15,24,76,514**	**12,84,20,233**
2	**Current assets**			
	A	Current Investment	5,04,79,963	4,12,54,214
	B	Inventories	Nil	Nil
	C	Trade receivables	Nil	Nil
	D	Cash and cash equivalents	6,02,434	4,39,334
	E	Short term loans and advances	Nil	Nil
	F	Other Current assets	10,75,020	12,98,058
		Sub-total – Current assets	**5,21,57,417**	**4,29,91,606**
		TOTAL ASSETS	**20,46,33,931**	**17,14,11,840**
B	**EQUITY AND LIABILITIES**			
1	**SHAREHOLDERS FUNDS**			
	A	Share Capital	1,88,00,000	1,88,00,000
	B	Reserves & Surplus	17,92,59,509	15,21,85,115
	C	Money received against share warrants	Nil	Nil
		Sub – Total – Shareholders Funds	**19,80,59,509**	**17,09,85,115**
2	**Share Application money pending allotment**		Nil	Nil
3	**Minority Interest***		Nil	Nil
4	**Non-current liabilities**			
	A	Long-term borrowings	Nil	Nil
	B	Deferred tax liabilities (net)	Nil	Nil
	C	Other long term liabilities	Nil	Nil
	D	Long-term provisions	Nil	Nil
		Sub-total – Noncurrent liabilities	**Nil**	**Nil**
5	**Current Liabilities**			
	A	Short – term borrowings	Nil	Nil
	B	Trade Payables	4,213	10,866
	C	Other Current liabilities	65,70,209	4,15,859
	D	Short-term provisions	NIL	NIL
		Sub-total – Current Liabilities	**65,74,422**	**4,26,725**
		TOTAL – EQUITY AND LIABILITIES	**20,46,33,931**	**17,14,11,840**

MULTIPLUS HOLDINGS LIMITED

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

MULTIPLUS HOLDINGS LIMITED

Cash Flow Statement for the period ended 30th September, 2021

	Particulars		**30-09-2021**	**31-03-2021**
A	**Cash Flow From Operating Activities:-**			
	Net profit (Loss) before tax as per Profit and Loss Account		24,880,069.23	2,313,077.72
	Adjust for :			
	Adjustments in Retained Earnings		-	-
			-	-
	Operrating Profit before Working Capital changes		24,880,069.23	2,313,077.72
	Adjust for :			
	Less :- Changes in working capital		(42,573,250.19)	12,759,767.97
	Cash Generated from Operations		(17,693,180.96)	15,072,845.69
	Taxes Paid		(6,200,000.00)	-
	Net Cash from Operating Activities	A	(23,893,180.96)	15,072,845.69
B	**Cash Flow from Investing Activities:-**			
	Purchase of Non Current Investments (Net)		24,056,281.00	(16,752,233.00)
	Net Cash (used in) Investing Activities	B	24,056,281.00	(16,752,233.00)
C:	**Cash Flow From Financing Activities:-**			
	Dividend Paid (Incl. Dividend Tax)		-	-
		C	-	-
	Net Increase in Cash and Cash Equivalents	(A-B-C)	163,100.04	(1,679,387.31)
	Opening Balance of Cash and cash Equivalents		439,334.35	2,118,721.66
	Closing Balance of Cash and cash Equivalents		602,434.39	439,334.35

MULTIPLUS HOLDINGS LIMITED

CIN - L65990MH1982PLC026425 • Website : www.multiplusholdings.com • E-mail - multiplusholdings@rediffmail.com

PPD AND COMPANY
CHARTERED ACCOUNTANTS
206, Prasad Chambers, Opera House,
Mumbai - 400 004. Tel. : 4003 6634 / 2361 6634
Email : capradipdevani@yahoo.in
Website : www.ppdandcompany.com

Pradip P. Devani
B.Com., F.C.A.
Mihir P. Devani
B.Com, A.C.A.

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

Review Report to,
The Board of Directors,
Multiplus Holdings Limited,
Mumbai.

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **MULTIPLUS HOLDINGS LIMITED** ("the company") for the quarter and half year ended 30th September,2021("the Statement"), being submitted by Company to the Stock Exchange viz. BSE Limited ("BSE") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the Circular").
2. This Statement, which is the responsibility of the Company's management and approved by the 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 AS34"), prescribed under Section 133 of the Companies Act,2013, and other accounting principles generally accepted in India and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 (the Listing Regulations, 2015. Our responsibility is to issue a report on the statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

PPD AND COMPANY
206,
PRASAD CHAMBERS,
OPERA HOUSE,
MUMBAI-400004.
Chartered Accountants

PPD AND COMPANY
CHARTERED ACCOUNTANTS
206, Prasad Chambers, Opera House,
Mumbai - 400 004. Tel. : 4003 6634 / 2361 6634
Email : capradipdevani@yahoo.in
Website : www.ppdandcompany.com

Pradip P. Devani
B.Com., F.C.A.
Mihir P. Devani
B.Com, A.C.A.

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

For PPD AND COMPANY
CHARTERED ACCOUNTANTS
FIRM REG. NO.136510W

(PRADIP P. DEVANI)
PROPRIETOR
MEMBERSHIP NO.034517
UDIN:- 21034517AAAABT9541

MUMBAI, 13th November, 2021.