

MULTIPLIER IT SOLUTIONS INDIA PRIVATE LIMITED
BALANCE SHEET AS AT 31st MARCH 2022

(All amounts are in Thousands, except share data and where otherwise stated)

Particulars	Notes	As at 31.03.2022 (Rs)	As at 31.03.2021 (Rs)
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	4,011.85	5,225.87
(b) Reserves and surplus	4	48,158.47	43,319.66
2 Current Liabilities			
(a) Trade payables	5		
(A) Total outstanding dues of Micro enterprises and small enterprises		-	-
(B) Total outstanding dues of creditors other than Micro enterprises and small enterprises		3,634.79	1,790.32
(b) Other Current Liabilities	6	24,821.70	6,310.88
TOTAL		80,626.81	56,646.73
II. ASSETS			
3 Non-Current Assets			
(a) Property Plant and Equipment			
(i) Property, Plant and Equipment	7	699.32	691.46
(b) Deferred tax assets (net)	8	103.51	118.90
(c) Other Non Current Asset	9	223.60	-
4 Current Assets			
(a) Trade Receivables	10	29,733.80	7,219.39
(b) Cash and Cash Equivalents	11	44,548.42	40,483.12
(c) Short-term loans and advances	12	689.94	635.97
(d) Other Current Assets	13	4,628.21	7,497.90
TOTAL		80,626.81	56,646.73
Notes form part of the Financial Statements	19-31		

As per our report of even date attached.

For Umamaheswara Rao & Co.,
Chartered Accountants
FRN: 004453S

S Venugopal
Partner
M.No : 205565



For Multiplier IT Solutions India Private Limited

Saumya Prakash
Director
DIN:07235923

Vikram Kumar
Director
DIN:00842366

Date: September 30, 2022
Place: Hyderabad

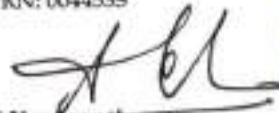
MULTIPLIER IT SOLUTIONS INDIA PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2022

(All amounts are in Thousands, except share data and where otherwise stated)

Particulars	Notes	31.03.2022	31.03.2021
		(Rs.)	(Rs.)
INCOME			
Revenue from operations	14	95,994.44	59,213.54
Other income	15	3,033.25	2,173.27
Total Income (I+II)		99,027.69	61,386.82
EXPENSES			
Employee benefits expense	16	23,030.20	18,567.73
Finance costs	17	84.64	25.96
Depreciation and amortization expense	7	249.51	479.98
Operating and Administrative Expense	18	55,205.13	31,870.23
Total Expenses		78,569.48	50,943.90
Profit before exceptional/extraordinary items and tax		20,458.21	10,442.92
Exceptional items		-	-
Profit before extraordinary items and tax		20,458.21	10,442.92
Extraordinary Items		-	-
Profit before tax		20,458.21	10,442.92
Tax Expense:			
- Current tax		5,297.32	1,727.39
- Deferred tax		15.39	(34.57)
- MAT Credit		230.32	(667.72)
Profit (Loss) for the year		14,915.18	9,417.81
Earnings per equity share:			
(1) Basic		33.19	18.02
(2) Diluted		33.19	18.02
Notes to accounts form an integral part of this statement	19-31		

As per our report of even date attached.

For Umamaheswara Rao & Co.,
Chartered Accountants
FRN: 0044535


S Venugopal
Partner
M.No : 205565



For Multiplier IT Solutions India Private Limited


Saumya Prakash
Director
DIN:07235923


Vikram Kumar
Director
DIN:00842366

Date: September 30, 2022
Place: Hyderabad

MULTIPLIER IT SOLUTIONS INDIA PRIVATE LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2022

(All amounts are in Thousands, except share data and where otherwise stated)

Particulars	31.03.2022	31.03.2021
A. Cash Flows from Operating Activities		
Net profit/(loss) Before tax	20,458.21	10,442.92
Adjustments for :		
Interest	84.64	25.96
Depreciation, impairment and amortization	249.51	479.98
(Profit)/ Loss on sale of asset	-	-
Foreign Exchange Gain	(39.06)	-
Interest on Fixed Deposit	(1,599.08)	(1,789.79)
Operating profit before working capital changes	19,154.22	9,159.06
Changes in working capital		
(Increase) / Decrease in Trade Receivables	(22,514.41)	(5,030.94)
(Increase)/Decrease in Other current assets	2,869.69	(744.90)
(Increase)/Decrease in Other Non current assets	(223.60)	-
(Increase) / Decrease in Inventories	-	-
Increase / (Decrease) in Trade Payables	1,844.47	408.38
Increase / (Decrease) in Other Current Liabilities	18,510.81	798.20
Increase / (Decrease) in Short term Provisions	-	-
Cash generated from operations	19,641.18	4,589.80
Tax paid during the Year	(1,743.13)	(948.98)
Cash generated from operations	17,898.05	3,640.82
B. Cash Flows from Investing Activities		
Purchase of Fixed Assets	(257.37)	(330.43)
Long/Short Term Loans & Advances	(3,799.42)	917.75
Interest on Fixed Deposit	1,599.08	1,789.79
Net Cash from / (used) in Investing Activities	(2,457.71)	2,377.11
C. Cash Flows from Financing Activities		
Buy back of shares	(11,290.39)	-
Interest Charges/Finance Cost	(84.64)	(25.96)
Short term Secured/Unsecured Loans	-	-
Net Cash from/(used in) Financing Activities	(11,375.03)	(25.96)
Net Increase in Cash and Cash equivalents during the year (A+B+C+D)	4,065.31	5,991.97
Cash and Cash equivalents at the beginning of the year	40,483.12	34,491.15
Cash and Cash equivalents at the end of the year	44,548.43	40,483.12

As per our report of even date attached.

For Umamaheswara Rao & Co.,

Chartered Accountants

FRN: 0044575




S Venugopal

Partner

M.No : 205565

Date: September 30, 2022

Place: Hyderabad

For Multiplier IT Solutions India Private Limited




Saumya Prakash

Director

DIN:07235923




Vikram Kumar

Director

DIN:00842366

MULTIPLIER IT SOLUTIONS INDIA PRIVATE LIMITED

NOTES FORMING PART OF BALANCE SHEET

(All amounts are in Thousands, except share data and where otherwise stated)

NOTE 3	AS AT	AS AT			
SHARE CAPITAL	31.03.2022	31.03.2021			
AUTHORISED	(Rs.)	(Rs.)			
6,00,000 Equity Shares of Rs.10/- each	6,000.00	6,000.00			
ISSUED, SUBSCRIBED AND PAID UP	6,000.00	6,000.00			
5,22,587 Equity Shares of Rs.10/- each	5,225.87	5,225.87			
Less: Cancellation of bought back shares**	(1,214.02)	-			
	4,011.85	5,225.87			
a) Rights, preference & restrictions attached to shares					
Equity Shares					
1) The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each shareholder is eligible for one Vote per Share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amounts, in proportion of their shareholding.					
b) Reconciliation of number of shares outstanding					
Particulars	31.03.2022	31.03.2021			
No of shares at the start of the year	5,22,587.00	5,22,587.00			
Less: Cancellation of bought back shares**	(1,21,402.00)	-			
Balance at the end of the year	4,01,185.00	5,22,587.00			
c) Details of shareholders holding more than 5% equity shares in the company					
	31.03.2022		31.03.2021		
Name of Shareholder	No. of Shares held	% of Holding	No. of Shares held	% of Holding	
Vikram Kumar *	2,00,588.00	50%	1,69,653.00	32.29%	
Saumya Prakash *	2,00,597.00	50%	1,69,662.00	32.29%	
Attune Technologies Private Limited #	-	0%	1,83,272.00	35.06%	
	4,01,185.00	100%	5,22,587.00	100%	
* During the FY 2021-22, 61,870 shares of the Attune Technologies Private Limited were transferred to the Existing shareholders (i.e., Mr. Vikram Kumar and Mrs. Saumya Prakash) vide Board Resolution dated 28th August, 2021.					
# During the FY 2021-22, 1,21,402 shares of Attune Technologies Private Limited were bought back by the company vide EGM Resolution dated 23rd August, 2021.					
**During the year as per the EGM dated 23/08/2021, the company has bought back 1,21,402 shares of Rs. 10 each at a premium of Rs. 83 each resulting in reduction of share capital by Rs. 1,214 (in '000) and Rs. 10,076 (in '000) has been utilised from Securities Premium Account. An equivalent amount was transferred to Capital Redemption Reserve during the year.					
d) Details of shareholding of Promoters as at 31.03.2022					
	31.03.2021		31.03.2022		
Name of Shareholder	No. of Shares held	Change during the year	No. of Shares held	% of Total shares	% Change
Vikram Kumar *	1,69,653	30,935	2,00,588	50%	18%
Saumya Prakash *	1,69,662	30,935	2,00,597	50%	18%
	3,39,315	61,870	4,01,185	100%	
NOTE 4					
RESERVES & SURPLUS					
Share Premium					
(-) Utilization for Buy back of Shares	37,522.66		37,522.66		
	(10,076.37)		-		
	27,446.29		37,522.66		
Profit and Loss A/c					
Opening balance	5,797.00		(3,620.81)		
(-) Transfer to Capital Redemption Reserve	(1,214.02)		-		
(+) Net Profit/(Net Loss) for the current year	14,915.18		9,417.81		
Closing Balance	19,498.16		5,797.00		
Capital Redemption Reserve					
	1,214.02		-		
Total	48,158.47		43,319.66		



MULTIPLIER IT SOLUTIONS INDIA PRIVATE LIMITED

NOTES FORMING PART OF BALANCE SHEET

(All amounts are in Thousands, except share data and where otherwise stated)

NOTE 5		
TRADE PAYABLES		
Dues to Micro and Small Enterprises	-	-
Dues to parties other than Micro and Small Enterprises	3,634.79	1,790.32
Total	3,634.79	1,790.32
<i>(For ageing schedule, refer note no. 37)</i>		
NOTE 6		
OTHER CURRENT LIABILITIES		
Outstanding Expenses	1,219.83	782.71
Salaries payable	4,337.36	2,944.50
Statutory Liabilities	4,434.60	2,269.88
Advances from customers	12,229.51	-
Other Liabilities	2,600.40	313.79
Total	24,821.70	6,310.88
NOTE 7		
FIXED ASSETS		
Non-Current assets	-	-
Net Fixed Assets	699.32	691.46
Total	699.32	691.46
NOTE 8		
DEFERRED TAX ASSET		
Deferred Tax Asset	103.51	118.90
Total	103.51	118.90
NOTE 9		
OTHER NON-CURRENT ASSETS		
<i>(Unsecured, considered good)</i>		
Employee Advances	223.60	-
Total	223.60	-
NOTE 10		
TRADE RECEIVABLES		
<i>(Unsecured, considered good)</i>		
i) Debts outstanding for more than six months	-	-
ii) Others	29,733.80	7,219.39
Total	29,733.80	7,219.39
<i>(For ageing schedule, refer note no. 38)</i>		
NOTE 11		
CASH AND CASH EQUIVALENTS		
i) Bank Balances	11,561.41	4,694.19
ii) Cash on hand	143.44	152.49
iii) Deposits with banks	32,843.57	35,636.43
Total	44,548.42	40,483.12
NOTE 12		
SHORT TERM LOAN & ADVANCES		
<i>(Unsecured, considered good)</i>		
Security Deposits	689.94	635.97
Total	689.94	635.97
NOTE 13		
OTHER CURRENT ASSETS		
MAT Credit Asset	-	104.64
IT Refund & TDS Receivable	4,360.22	6,011.80
Other Current Assets	267.99	1,381.46
Total	4,628.21	7,497.90

L







MULTIPLIER IT SOLUTIONS INDIA PRIVATE LIMITED

Notes forming part of Statement of Profit & Loss
(All amounts are in Thousands, except share data and where otherwise stated)

Particulars	31.03.2022 Rs	31.03.2021 Rs
NOTE 14		
REVENUE FROM OPERATIONS		
Income From Services	95,994.44	59,213.54
Total	95,994.44	59,213.54
NOTE 15		
OTHER INCOME		
Interest on FDR	1,599.08	1,789.79
Interest on IT Refund	338.49	140.46
Other Income	1,056.62	243.02
Foreign Exchange Gain	39.06	-
Total	3,033.25	2,173.27
NOTE 16		
EMPLOYEE BENEFIT EXPENSE		
Salaries & Allowances to Staff *	21,748.14	18,318.16
Staff welfare expenses	1,282.06	249.57
Total	23,030.20	18,567.73
* Includes Director Remuneration	4,104.00	4,143.60
NOTE 17		
FINANCE COSTS		
Bank Charges	84.64	25.96
Total	84.64	25.96
NOTE 18		
OPERATING AND ADMINISTRATIVE EXPENSE		
Campaign Fee - Digital	33,348.42	25,861.60
Campaign Fee - Engagement	2,170.18	1,006.23
Web design & Hosting charges	2,237.11	466.35
Payment to distributors	2,406.46	1,059.91
Other Expenses	1,885.82	582.72
Internet & Telephone	173.72	241.92
Office Rent, Electricity and Maintenance	1,696.18	2,307.42
Audit Fees	75.00	75.00
Professional and Consultancy	11,093.03	80.63
Selling & Marketing Expenses	119.21	159.32
Travelling Expenses	-	10.63
Incorporation expenses written off	-	18.50
Total	55,205.13	31,870.23



MULTIPLIER IT SOLUTIONS INDIA PRIVATE LIMITED

NOTES TO ACCOUNTS

(All amounts are in thousands except share data and unless otherwise stated)

1 CORPORATE INFORMATION:

Multiplier IT solutions India Private Limited ("the Company") was incorporated on 14th January, 2016 and the Company is involved in the business of Health care Marketing.

2 SIGNIFICANT ACCOUNTING POLICIES:

2.1 Accounting Convention:

The Financial Statements have been prepared and presented under the historical cost convention on the accrual basis of accounting in accordance with Generally Accepted Accounting Principles in India (GAAP) and comply with the mandatory Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with rule 7 of Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified), other pronouncements of the Institute of Chartered Accountants of India (ICAI) to the extent applicable.

2.2 Use Of Estimates:

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure relating to contingent assets and contingent liabilities as on the date of the financial statements and the reported amounts of income and expense during the period. Actual results could differ from the estimates. Examples of estimates include provision for doubtful debt, future obligation under employees retirement benefit plans, income taxes, useful life of fixed assets, etc. Any revision to accounting estimates is recognized prospectively in current and future periods.

2.3 Cash Flow Statements:

Cash flows are reported using the indirect method, where by the net profit before tax is adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated and presented separately.

2.4 Property, Plant and Equipment And Depreciation

i) Fixed Assets are shown at Cost of acquisition. Cost of acquisition is inclusive of freight, duties, levies and all incidentals directly or indirectly attributable to bringing the asset to its working condition for its intended use. The cost of fixed assets include cost of initial warranty/insurance spares purchased along with the capital asset, which are grouped as single item under respective assets.

ii) Depreciation is computed based on the useful life of the assets as prescribed in schedule II of the Companies Act, 2013. Depreciation is calculated using Written Down Value method. Depreciation is calculated on a pro-rata basis from the date of installation/capitalization till the date the asset are sold or disposed.

iii) Capital work in progress comprises outstanding advances paid to acquire assets and the cost of fixed asset (including expenditure during construction) that are not yet ready for their intended use before the balance sheet date.

iv) Impairment - The company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists the company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as impairment loss and is recognised in the profit and loss account. For an asset that does not generate independent cash inflows, the recoverable amount is determined for the cash generating unit to which the asset belongs. If at the balance sheet there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciation historical cost.

2.5 Foreign Currency Transactions:

i) Foreign currency transactions are initially recorded at the rates of exchange ruling at the date of transaction.

ii) At the Balance Sheet date, foreign currency monetary items are reported using the closing / contracted rate. Non-monetary items denominated in foreign currency are reported at the exchange rate ruling at the date of transaction.

iii) Exchange differences, in respect of short term foreign currency monetary / long term foreign currency non monetary items relating to fixed assets/capital work in progress are treated as incidental expenditure during construction till the assets are ready for their intended use.

iv) Other exchange differences are recognized as Income or Expense in the year in which they arise.

2.6 Revenue Recognition:

a) Revenues from Contracts priced on a time and material basis are recognized when services are rendered and related costs are incurred.

b) Revenues from sale of software licenses are recognized upon delivery where there is no customization required. In case of customization the same is recognized over the life of the contract using the proportionate completion method.

c) Revenues from Maintenance contracts are recognized pro-rata over the period of the contract.

d) Interest income is recognized on time proportionate basis taking into account the amount of outstanding and the rate applicable.



2.7 Employee Retirement Benefits:

Provident Fund

Eligible employees receive benefits from a provident fund, which is a defined contribution scheme. Both the employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee salary. The contribution made by the Company is charged to the Profit and Loss Account.

2.8 Borrowing Cost

Borrowing costs include interest on borrowings and amortization of ancillary cost incurred in connection with the arrangement of borrowings.

Borrowing costs directly attributable to the acquisition or construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use are capitalized.

All other borrowing costs are recognized as an expense in the year in which they are incurred.

2.9 Earnings Per Share

Basic earnings per share are computed by dividing the net profit or loss after tax attributable to equity shareholders for the period by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, net profit or loss after tax attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as at the beginning of the period, unless they have been issued at a later date. In computing the dilutive earnings per share, only potential equity shares that are dilutive and that either reduces the earnings per share or increases loss per share are included.

2.10 Provisions And Contingent Liabilities:

The Company recognises a provision when there is a present obligation as a result of past obligating event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

2.11 Taxes On Income

Income tax expense/(income) comprises of current tax, deferred tax and Minimum alternate tax(MAT) credit.

Current Tax

The current charges for income taxes is calculated in accordance with the relevant tax regulations applicable to the company.

Deferred Tax

Deferred tax charge or credit reflects the tax effects of the timing differences between accounting income and taxable income for the period. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the rates that have been enacted or substantially enacted by the Balance Sheet date. deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future. however, where there is unabsorbed depreciation or carry forward of loss under taxation laws, deferred tax assets are recognised only if there a virtual certainty of realisation of such assets.

Deferred tax assets are reviewed at each balance sheet date and written down or written up to reflect the amount that is reasonably/virtually certain(as the case may be) to be realised

The break up of the deferred tax assets and liabilities as at the Balance Sheet date has been arrived at after setting off deferred tax assets and liabilities where the company has legally enforceable right and an intention to set-off deferred tax assets against liabilities and where such assets and liabilities relate to taxes on income levied by the same governing taxation laws

MAT Credit

MAT Credit is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period. In the year in which the MAT credit becomes eligible to be recognised as an asset in accordance with the recommendations contained in the Guidance Note issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit in the statement of Profit & Loss and shown as MAT Credit Entitlement. The company reviews the same at each balance sheet date and writes down the carrying amount of MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that company will pay normal income tax during the specified period

2.12 Preoperative Expenses

All expenses, including general administrative expenditure incurred by the company till the completion of the project shall be capitalised under the head pre-operative/implementation (construction) period expenses. Further, decision regarding the appointment of such accumulations amongst the cost of projects undertaken by the company or otherwise to write off of such expenses, will be taken at the completion/implementation of each of such projects.

2.13 Preliminary Expenses

Preliminary expenditure is being amortised in 5 equal installments and over a period of 5 years commencing from the year in which the company commences its operations.



MULTIPLIER IT SOLUTIONS INDIA PRIVATE LIMITED

NOTES TO ACCOUNTS

(All amounts are in thousands except share data and unless otherwise stated)

- 19 In the opinion of the Board of Directors, the value of current assets, Loans & advances as at 31st March 2022 stated would be realized in the ordinary course of the Company's business are expected to produce atleast the amount at which they are stated in the Balance Sheet.
- 20 As at March 31, 2022 there are no amounts including interest payable to Micro and Small enterprises as defined under Micro, Small and Medium Enterprises Development Act, 2006, based on the information available with the Company.
- 21 Segment Reporting: Segment Reporting in accordance with AS 17 "Segment Reporting" issued by the Institute of Chartered Accounts of India is not applicable as the Company has only one segment.
- 22 **Contingent Liabilities and Capital Commitments:**

	2021-22	2020-21
Contingent Liabilities	Nil	Nil
Capital Commitments	Nil	Nil

- 23 **Foreign Exchange Inflow and Outflow:**
 Foreign Exchange Outflow: Nil
 Foreign exchange Inflow:

Particulars	2021-22	2020-21
Export of Health care marketing services	11,647.11	-

24 PARTICULARS OF RELATED PARTY TRANSACTIONS:

Related party disclosures, as required by AS-18 of ICAI "Related party disclosure" are given below:

A List of Related Parties

S. No	Name of the party	Nature of Relationship
		As at 31 March 2022
1	Vikram Kumar	Director
2	Saumya Prakash	Director
3	Attune Technologies Private Limited.	Company having significant influence (Until 28th August, 2021)

B Particulars of related party transactions

S. No	Particulars	Nature of Transaction	For the Year Ended	
			As at 31 March 2022	As at 31 March 2021
1	Saumya Prakash	Managerial Remuneration	1,800.00	1,819.80
2	Vikram Kumar	Managerial Remuneration	2,504.00	2,323.80
3	Attune Technologies Private Limited	Technical services	9,416.96	-
4	Attune Technologies Private Limited	Buy back of shares	11,290.39	-

C Amount outstanding with the related parties as on balance sheet date

S. No	Particulars	Nature of Balance	Amount in Rs.	
			As at 31 March 2022	As at 31 March 2021
1	Saumya Prakash	Managerial Remuneration	119.93	119.93
2	Vikram Kumar	Managerial Remuneration	99.48	147.64

- 25 Previous figures have been regrouped and rearranged wherever necessary to confirm the current year classification.

26 Trade Payable aging schedule for the year ended 31.03.2022:

Particulars	< 1 year	1-2 years	2-3 years	> 3 years	Total
MSME	-	-	-	-	-
Others	1,870.93	309.25	1,454.61	-	3,634.79

There are no unbilled dues for the year ended 31.03.2022



27 Trade Receivable aging schedule for the year ended 31.03.2022

Particulars	< 6 months	6 months - 1 year	1-2 years	2-3 years	Total
Undisputed, Considered Good	24,734.66	2,002.00	2,623.61	373.54	29,733.80

Above 3 years, Nil value

28 Financial ratios:

Sl. No.	Particulars	2021-22	2020-21
1	Current Ratio	2.80	6.89
2	Debt equity ratio	0.00	0.00
3	Debt service coverage ratio	0.00	0.00
4	Return on Equity	0.30	0.21
5	Inventory Turnover Ratio	0.00	0.00
6	Trade Receivables Turnover Ratio	5.20	12.09
7	Trade Payables Turnover Ratio	20.35	20.09
8	Net capital turnover ratio	1.94	1.38
9	Net profit ratio	0.21	0.18
10	Return on capital employed	0.35	0.22
11	Return on Investment	0.00	0.00

29 Earnings per share (EPS):

The Computation of Earnings per share is given below:

PARTICULARS	Year ended	
	March 31, 2022	March 31, 2021
Net profit/(loss) as per the Statement of Profit and Loss available for equity shareholders	14,915	9,418
Weighted Average number of equity shares for Basic EPS (Nos)	4,49,413	5,22,587
Add: Weighted Average number of potential equity shares on conversion of Compulsory Convertible Debentures	-	-
Weighted Average number of equity shares for Diluted EPS (Nos)	4,49,413	5,22,587
Face value per share (Rs.)	10	10
Basic EPS (Rs.)	33.19	18.02
Diluted EPS (Rs.)	33.19	18.02

30 Provision for Gratuity

Provision for Gratuity and other retirement benefits has not been made in the books of account in compliance to AS 15 issued by the Institute of Chartered Accountants of India.

31 Company has evaluated the effect of the Global Pandemic Covid 19 on the financial statements of the company. Company's operations are at normal level, hence do not foresee any significant impact of outbreak of Covid-19 on the financial statements of the Company as on 31 March 2022.

L



MULTIPLIER IT SOLUTIONS INDIA PRIVATE LIMITED

Note 7: PROPERTY, PLANT AND EQUIPMENT

(Amounts in '000)

Particulars	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK	
	Cost as at 01.04.2021	Additions	Deletions	Cost as at 31.03.2022	Depreciation as at 01.04.2021	Depreciation for the period	Depreciation on disposal	Total Depreciation	WDV as at 31.03.2022	WDV as at 31.03.2021
	Property, Plant & Equipments									
Computers & Peripherals	1,689.36	-	-	1,689.36	1,521.00	12.82	-	1,533.81	155.54	168.36
Office Equipment	1,505.76	33.89	-	1,539.65	982.66	218.38	-	1,201.05	338.60	523.30
Furniture & Fixtures	-	223.48	-	223.48	-	18.31	-	18.31	205.17	-
Total	3,195.12	257.37	-	3,452.49	2,503.66	249.51	-	2,753.17	699.32	691.46

