

**MMI ONLINE LIMITED**  
**BALANCE SHEET AS AT 31st MARCH, 2019**

(Amounts in Rs. lakhs)

Particulars	Note No.	As at 31st March, 2019	As at 31st March, 2018	As at 1st April, 2017
<b>ASSETS</b>				
<b>Non-current assets</b>				
Property, plant and equipment	4	2.64	13.36	21.07
Intangible assets	4	0.90	-	-
Non-current tax assets (net)	5	283.43	223.45	218.65
Deferred tax assets	6	<u>71.13</u>	<u>358.10</u>	<u>87.67</u>
			324.48	-
				239.72
<b>Current assets</b>				
<b>Financial assets</b>				
- Trade receivables	7	95.32	191.07	21.74
- Cash and cash equivalents	8	92.14	53.33	17.16
- Loans	9	1.22	0.13	-
Other current assets	10	<u>11.26</u>	<u>199.94</u>	<u>20.81</u>
			265.34	8.37
				47.27
<b>TOTAL ASSETS</b>		<u><u>558.04</u></u>	<u><u>589.82</u></u>	<u><u>286.99</u></u>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Equity share capital	11	488.72	488.72	488.72
Other equity	12	<u>(232.98)</u>	<u>255.74</u>	<u>(286.54)</u>
			202.18	(612.17)
				(123.45)
<b>LIABILITIES</b>				
<b>Non-current liabilities</b>				
Provisions	13		95.33	80.77
				85.42
<b>Current liabilities</b>				
<b>Financial liabilities</b>				
- Borrowings	14	71.60	71.60	71.60
- Trade payables	15	3.34	6.47	54.19
- Other current financial liabilities	16	73.69	171.10	147.34
Provisions	17	2.23	1.05	1.11
Other current liabilities	18	<u>56.11</u>	<u>206.97</u>	<u>56.65</u>
			306.87	50.78
				325.02
<b>TOTAL EQUITY AND LIABILITIES</b>		<u><u>558.04</u></u>	<u><u>589.82</u></u>	<u><u>286.99</u></u>

Significant Accounting Policies' and 'Notes 1 to 25' form an integral part of the Financial Statements.

  
(Bharat Gupta)  
Director  
DIN : 00359248

For and on behalf of the Board of Directors.

  
(Sanjay Gupta)  
Director  
DIN : 00028734

As per our Report of even date attached  
S. P. CHOPRA & CO.  
Chartered Accountants  
Firm Registration No. 000346N



  
(Pawan K. Gupta)  
Partner

Membership No. 092529

Place: New Delhi  
Dated: 16.05.2019

## MMI ONLINE LIMITED

### STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2019

(Amounts in Rs. lakhs)

Particulars	Note No.	Year ended 31st March, 2019	Year ended 31st March, 2018
<b>INCOME:</b>			
Revenue from Operations	19	2,200.05	1,970.51
Other Income	20	25.53	34.79
<b>Total Income</b>		<b>2,225.58</b>	<b>2,005.30</b>
<b>EXPENSES:</b>			
Employee benefits expense	21	1,539.72	1,279.79
Finance costs	22	0.14	0.57
Depreciation and amortization expense	4	3.84	7.71
Other expenses	23	618.48	493.95
<b>Total Expenses</b>		<b>2,162.18</b>	<b>1,782.02</b>
<b>Profit before tax</b>		<b>63.40</b>	<b>223.28</b>
<b>Tax expense:</b>			
Current tax - Minimum Alternate Tax	24A	-	7.56
Minimum Alternate Tax credit entitlement	24A	-	(7.56)
Deferred tax	24A	13.76	(85.89)
<b>Profit for the year</b>		<b>49.64</b>	<b>309.17</b>
<b>Other Comprehensive Income :</b>			
Items that will not be reclassified to profit or loss			
- Re-measurement gain on defined benefit plan	25.11	5.30	22.24
- Income tax effect	24B	(1.38)	(5.78)
<b>Other Comprehensive Income for the year</b>		<b>3.92</b>	<b>16.46</b>
<b>Total Comprehensive Income for the year</b>		<b>53.56</b>	<b>325.63</b>
Earnings per share- Basic/Diluted in Rs.	25.6	1.02	6.33

'Significant Accounting Policies' and 'Notes 1 to 25' form an integral part of the Financial Statements.

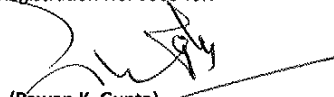
  
 (Bharat Gupta)  
 Director  
 DIN: 00359248

For and on behalf of the Board of Directors.

  
 (Sahjay Gupta)  
 Director  
 DIN : 00028734

As per our Report of even date attached  
**S. P. CHOPRA & CO.**  
 Chartered Accountants  
 Firm-Registration No. 000346N



  
 (Rawan K. Gupta)  
 Partner

Membership No. 092529

Place: New Delhi  
Dated: 16.05.2019

**MMI ONLINE LIMITED**

**Statement of Cash Flows for the year ended 31st March, 2019**

(Amount in ₹ Lakhs)

Particulars	Year ended 31st March, 2019	Year ended 31st March, 2018
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax	63.40	223.28
<b>Adjustment for:</b>		
Depreciation and amortization expense	3.84	7.71
Interest Income	(0.09)	(10.38)
Bad debts written off (net of provisions)	-	0.26
Liabilities/provisions no longer required written back	(11.26)	(7.33)
Loss/(profit) on sale of property, plant & equipment	2.11	(0.03)
Assets written off	4.08	-
<b>Operating Profit before Working Capital Changes</b>	<b>62.08</b>	<b>213.51</b>
<b>Adjustment for working capital changes:</b>		
Trade receivables	95.75	(169.59)
Trade payables	(3.13)	(47.72)
Loans and other current assets	15.17	(12.57)
Provisions, other current financial liabilities and other current liabilities	(70.98)	54.49
<b>Cash Generated from Operating Activities</b>	<b>98.89</b>	<b>38.12</b>
Taxes Paid (Net)	(59.98)	(12.36)
<b>Net Cash from Operating Activities (A)</b>	<b>38.91</b>	<b>25.76</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Intangible Assets	1.00	-
Property, Plant and Equipment written off	(4.08)	-
Proceeds from Sale of Property, Plant and Equipment	2.89	0.03
Receipt of Interest Income	0.09	10.38
<b>Net Cash used in/flow from Investing Activities (B)</b>	<b>(0.10)</b>	<b>10.41</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>38.81</b>	<b>36.17</b>
<b>Cash and Cash equivalent (Opening Balance)</b>	<b>53.33</b>	<b>17.16</b>
<b>Cash and Cash equivalent (Closing Balance)</b>	<b>92.14</b>	<b>53.33</b>
<b>Components of Cash and Cash equivalents (Closing Balance)</b>		
Balance with banks - Current accounts	8.40	53.33
Cheques in hand	83.74	-
	<b>92.14</b>	<b>53.33</b>

The above Statement of cash flows has been prepared under the indirect method set out in Ind AS 7 - Statement of Cash Flows.

Figures in brackets indicate cash outflow.

Significant Accounting Policies' and 'Notes 1 to 25' form an integral part of the Financial Statements.

As per our Report of even date attached

For S.P. Chopra & Co.

Chartered Accountants

Firm Registration No. 000346N



(Pawan K. Gupta)

Partner

M. No. 092529

For and on behalf of the Board of Directors

(Bharat Gupta)

Director

DIN : 00559248

(Sanjay Gupta)

Director

DIN : 00028734

Place: New Delhi

Date: 16.05.2019