

**MERCER CONSULTING (INDIA) PRIVATE LIMITED**  
**STANDALONE BALANCE SHEET AS AT 31 MARCH, 2023**  
**CIN : U51102MH1997PTC384266**

(All amounts are in Rupees in Lakhs, unless otherwise stated)

	Note No.	As at 31 March, 2023	As at 31 March, 2022
<b>A. Assets</b>			
<b>1 Non - current assets</b>			
(a) Property, plant and equipment	3A	2,868.89	3,372.48
(b) Right-of-use assets	3B	11,443.98	9,039.90
(c) Intangible assets	3C	-	5.23
(d) Investment in subsidiaries	4	18,141.48	18,141.48
(e) Financial assets			
(i) Other financial assets	5	1,512.28	1,293.29
(f) Non-current tax assets (net)	6	1,795.43	4,047.36
(g) Deferred tax assets (net)	7	5,205.22	3,247.46
(h) Other non-current assets	8	2,031.07	1,999.50
<b>Total non - current assets</b>		<b>42,998.35</b>	<b>41,146.70</b>
<b>2 Current assets</b>			
(a) Financial assets			
(i) Trade receivables	9	19,908.67	21,212.75
(ii) Cash and cash equivalents	10	27,300.26	8,233.52
(iii) Other financial assets	5	9,697.98	5,727.44
(b) Other current assets	8	2,069.51	1,455.36
<b>Total current assets</b>		<b>58,976.42</b>	<b>36,629.07</b>
<b>Total assets</b>		<b>101,974.77</b>	<b>77,775.77</b>
<b>B. Equity and liabilities</b>			
<b>1 Equity</b>			
(a) Equity share capital	11	516.97	516.97
(b) Other equity	12	53,710.24	50,226.80
<b>Total equity</b>		<b>54,227.21</b>	<b>50,743.77</b>
<b>2 Liabilities</b>			
<b>2A Non - current liabilities</b>			
(a) Financial Liabilities			
(i) Lease Liabilities		9,602.75	7,546.37
(b) Provisions	14	8,314.32	6,102.69
<b>Total non - current liabilities</b>		<b>17,917.07</b>	<b>13,649.06</b>
<b>2B Current liabilities</b>			
(a) Financial Liabilities			
(i) Lease Liabilities		2,729.91	2,165.43
(ii) Trade payables			
(A) Total outstanding dues of micro enterprises and small enterprises		-	-
(B) Total outstanding dues of other than micro enterprises and small enterprises	16	17,530.82	6,326.39
(iii) Other financial liabilities	13	26.17	1,380.66
(b) Provisions	14	787.15	1,002.25
(c) Other current liabilities	15	8,756.44	2,508.21
<b>Total current liabilities</b>		<b>29,830.49</b>	<b>13,382.94</b>
<b>Total liabilities</b>		<b>47,747.56</b>	<b>27,032.00</b>
<b>Total equity and liabilities</b>		<b>101,974.77</b>	<b>77,775.77</b>

See accompanying notes to the standalone financial statements

In terms of our report of even date attached

For **Deloitte Haskins & Sells LLP**

Chartered Accountants

Firm's Registration No. 117366W/W-100018)

**Nilesh H. Lahoti**

Partner

(Membership No. 130054)

Date: **27 September 2023**

Place:

Gurgaon



For and on behalf of the Board of Directors of

**MERCER CONSULTING (INDIA) PRIVATE LIMITED**

**Manoj Kumar Gupta**

Director

DIN No: 06455748

Date:

Place:

**Amit Ahuja**

Director

DIN No: 08396642

Date:

Place:

**Inderjit Kaur Dang**

Company Secretary

Date:

Place:

**MERCER CONSULTING (INDIA) PRIVATE LIMITED**  
**STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH, 2023**  
**CIN : U51102MH1997PTC384266**

(All amounts are in Rupees in Lakhs, unless otherwise stated)

	Note No.	For the year ended 31 March, 2023	For the year ended 31 March, 2022
<b>1 Income</b>			
Revenue from operations	17	116,981.41	87,496.84
Other income	18	1,076.58	481.84
<b>2 Total income</b>		<b>118,057.99</b>	<b>87,978.68</b>
<b>3 Expenses</b>			
Employee benefits expense	19	71,752.24	53,346.83
Finance costs	20	900.36	1,206.58
Depreciation and amortisation expenses	3D	4,138.44	4,123.73
Other expenses	21	24,729.17	16,177.29
<b>4 Total expenses</b>		<b>101,520.21</b>	<b>74,854.43</b>
<b>5 Profit before tax (2-4)</b>		<b>16,537.78</b>	<b>13,124.25</b>
<b>6 Tax expense</b>			
Current tax expense	22	6,804.71	3,793.84
Deferred tax charge / (gain) (net)	22	(1,904.96)	797.20
<b>7 Total tax expense</b>		<b>4,899.75</b>	<b>4,591.04</b>
<b>8 Profit for the year (5-7)</b>		<b>11,638.03</b>	<b>8,533.21</b>
<b>9 Other comprehensive income</b>			
<b>Items that will not be reclassified to profit or loss</b>			
Remeasurements of the defined benefit plans	24.2	(209.79)	33.10
Income tax relating to items that will not be reclassified to profit or loss	22.1	52.80	(8.33)
<b>10 Total other comprehensive income</b>		<b>(156.99)</b>	<b>24.77</b>
<b>11 Total comprehensive income for the year (8+10)</b>		<b>11,481.04</b>	<b>8,557.98</b>
<b>12 Earnings per equity share:</b>	23		
(Face Value of Rs. 10 each)			
Basic (Rs.)		225.11	165.05
Diluted (Rs.)		225.11	165.05

See accompanying notes to the standalone financial statements

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In terms of our report of even date attached

For **Deloitte Haskins & Sells LLP**

Chartered Accountants

(Firm's Registration No. 117366W/W-100018)



**Nilesh H. Lahoti**

Partner

(Membership No. 130054)

Date: 27 September 2023

Place: Gurugram



For and on behalf of the Board of Directors of

**MERCER CONSULTING (INDIA) PRIVATE LIMITED**

  
**Manoj Kumar Gupta**  
 Director

DIN No: 06455748

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Place:

  
**Amit Ahuja**  
 Director

DIN No: 08396642

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**Inderjot Kaur Dang**  
 Company Secretary

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