

MERCER CONSULTING (INDIA) PRIVATE LIMITED
CIN : U51102MH1997PTC384266

STANDALONE BALANCE SHEET
AS AT 31 MARCH 2024

	Note	As at 31 March 2024 ₹ in lakh	As at 31 March 2023 ₹ in lakh
ASSETS			
Non-current assets			
(a) Property, plant and equipment	3.1	1,829	2,869
(b) Right-of-use assets	3.2	8,313	11,444
(c) Investment in subsidiaries	4	18,141	18,141
(d) Financial assets			
(i) Others financial assets	5	1,644	1,512
(e) Non-current tax assets (net)	6	2,982	1,795
(f) Deferred tax assets (net)	7	6,660	5,205
(g) Other non-current assets	8	1,818	2,031
Total non-current assets		41,387	42,997
Current assets			
(a) Financial assets			
(i) Trade receivables	9	8,275	19,909
(ii) Cash and cash equivalents	10	24,008	27,300
(iii) Other financial assets	5	26,635	9,699
(b) Other current assets	8	2,596	2,070
Total current assets		61,514	58,978
Total assets		102,901	101,975
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	11	517	517
(b) Other equity	12	53,136	53,710
Total equity		53,653	54,227
Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Lease liabilities		6,486	9,603
(b) Provisions	14	8,328	8,314
Total non-current liabilities		14,814	17,917



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Current liabilities

(a) Financial liabilities			
(i) Lease liabilities		2,932	2,730
(ii) Trade payables			
- Total outstanding dues of micro and small enterprises		-	-
- Total outstanding dues of other than micro and small enterprises	16	19,477	17,531
(iii) Other financial liabilities	13	-	26
(b) Provisions	14	1,900	787
(c) Other current liabilities	15	10,125	8,757
Total current liabilities		34,434	29,831
Total liabilities		49,248	47,748
Total equity and liabilities		102,901	101,975

See accompanying notes to the standalone financial statements 1 to 46.

As per our report of even date

For Deloitte Haskins & Sells LLP

(Firm Registration No. :117366W/W-100018)



Nilesh H. Lahoti
Partner

(Membership No. 130054)

For and on behalf of the Board of Directors of
Mercer Consulting (India) Private Limited


Manoj Kumar Gupta
Director
DIN:06455748


Chirag Suresh Buch
Director
DIN:00046197


Kumar Basant Bhagirathi
Company Secretary
(Membership No. FCS 7688)

Place: Gurugram

Date: 5 September 2024

Place: Gurugram

Date: 5 September 2024



MERCER CONSULTING (INDIA) PRIVATE LIMITED
CIN : U51102MH1997PTC384266

STANDALONE STATEMENT OF PROFIT & LOSS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	For the year ended 31 March 2024 ₹ in lakh	For the year ended 31 March 2023 ₹ in lakh
Income			
Revenue from operations	17	130,888	116,981
Other Income	18	10,909	1,077
Total income		141,797	118,058
Expenses			
(a) Employee benefits expense	19	81,075	71,752
(b) Finance costs	20	1,005	900
(c) Depreciation expenses	3.4	5,007	4,138
(d) Other expenses	21	28,777	24,730
Total expenses		115,864	101,520
Profit before tax		25,933	16,538
Income tax expenses			
Current tax	22	8,086	6,805
Deferred tax (Income)	22	(1,344)	(1,905)
Total tax expense		6,742	4,900
Profit after tax		19,191	11,638
Other comprehensive income			
Items that will not be reclassified to profit and loss:			
Remeasurements of the defined benefit plans	24.2	(441)	(210)
Income tax relating to items that will not be reclassified to profit and loss	22.1	111	53
Total other comprehensive (loss) for the year		(330)	(157)
Total comprehensive income for the year		18,861	11,481
Earnings per equity share :	23		
(Face value of Rs. 10 each)			
Basic - (₹)		371.22	225.11
Diluted - (₹)		371.22	225.11



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STANDALONE STATEMENT OF PROFIT & LOSS
FOR THE YEAR ENDED 31 MARCH 2024

See accompanying notes to the standalone financial statements 1 to 46
As per our report of even date


For Deloitte Haskins & Sells LLP
(Firm Registration No. :117365W/W-100018)



Nilesh H. Lahoti
Partner
(Membership No. 130054)


Place: Gurugram
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