

	Three months ended 30.06.2009 (unaudited)	Corresponding 3 months in the previous year 30.06.2008 (unaudited)	Year to date 6 months ended 30.06.2009 (unaudited)	Year to date 6 months ended previous year 30.06.2008 (unaudited)	Year ended 31.12.2008 (Audited)
1. Net Sales	3,299.82	5,086.88	6,456.15	10,399.72	16,249.82
2. Expenditure					
a) (Increase)/decrease in stock in trade, and Work in Progress	(94.51)	307.91	(361.43)	679.85	557.85
b) Consumption of raw materials	45.77	292.64	74.16	699.05	617.20
c) Purchase of traded goods	-	21.23	0.00	28.29	11.91
d) Employees cost	2,108.52	1,727.73	4,217.96	3,180.92	6,949.83
e) Depreciation	148.21	150.25	283.19	279.67	613.77
f) Other Expenditure	997.25	1,767.96	1,875.75	3,603.93	5,352.18
Total expenditure	3,205.24	4,267.72	6,089.63	8,471.71	14,102.74
3. Profit from operations before Interest & Exceptional items(1-2)	94.58	819.16	366.52	1,928.01	2,147.08
4. Other Income	16.06	37.11	115.21	97.72	183.97
5. Profit before Interest & Exceptional items (3+4)	110.64	856.27	481.73	2,025.73	2,331.05
6. Interest	0.46	1.47	0.46	2.93	2.13
7. Profit (+) / Loss(-) from ordinary activities before tax (5-6)	110.18	854.80	481.27	2,022.80	2,328.92
8. Exceptional Items	-	-	-	-	-
9. Profit before tax (7+8)	110.18	854.80	481.27	2,022.80	2,328.92
10. Tax expenses	(4.00)	164.00	18.00	354.00	512.83
11. Net Profit(+) / Loss(-) from ordinary activities after tax (9-10)	114.18	690.80	463.27	1,668.80	1,816.09
12. Extraordinary item (net of tax expense)	-	-	-	-	-
13. Net Profit for the period	114.18	690.80	463.27	1,668.80	1,816.09
14. Paid up Equity Share Capital (Face value - Rs 10 per Equity Share)	1,682.27	1,682.27	1,682.27	1,682.27	1,682.27
15. Reserves excluding Revaluation Reserve as per the balance sheet of previous accounting year					8,650.99
16. Earning per Share (Basic & diluted - not annualised) Rs.	0.68	4.11	2.75	9.92	10.80
17. Public Shareholding:					
No. of shares	6,482,688	6,482,688	6,482,688	6,482,688	6,482,688
Percentage of holding to total shares	39%	39%	39%	39%	39%
18. Promoters and promoter group shareholding					
a. Pledged /encumbered					
Number of shares					
% of promoter & promoter group holding	0%	0%	0%	0%	0%
% of total share capital of the company	0%	0%	0%	0%	0%
b. Non-encumbered	10,339,980	10,339,980	10,339,980	10,339,980	10,339,980
Number of shares					
% of promoter & promoter group holding	100%	100%	100%	100%	100%
% of total share capital of the company	61%	61%	61%	61%	61%

Reporting of Segment wise Revenue, Results and Capital Employed under Clause 41 of the listing agreement

1. Segment Revenue					
a. Publishing, Book Selling.		2,407.23	0.00	5,557.87	4,030.98
b. Publishing Services.	3,299.82	2,679.65	6,456.15	4,841.85	12,218.84
	3,299.82	5,086.88	6,456.15	10,399.72	16,249.82
2. Segment result Profit (Loss) before tax and interest from segment					
a. Publishing, Book Selling.	0.00	412.18	0.00	1,450.39	1,036.31
b. Publishing Services.	107.53	586.47	476.12	864.99	1,250.52
Total	107.53	998.65	476.12	2,315.38	2,286.83
Less: Interest, net	(2.65)	(9.68)	(5.15)	(16.76)	(42.09)
Other Un-allocable expenditure net off Un-allocable income	0	153.53	0.00	309.34	
Total Profit(+) / Loss(-) before Tax	110.18	854.80	481.27	2,022.80	2,328.92
3. Capital Employed					
a. Publishing, Book Selling.	0.00	6,117.91	0.00	6,117.91	0.00
b. Publishing Services.	10,814.53	4,933.61	10,814.53	4,933.61	10,333.26
c. Unallocable	0.00	11,779.12	0.00	11,779.12	0.00
	10,814.53	22,830.64	10,814.53	22,830.64	10,333.26

- The above results were approved by the Audit Committee and the Board of Directors at their meeting held on 22nd July 2009.
- With effect from 25th June 2009, the Company changed its name from "Macmillan India Limited" to "MPS Limited" without any change in the business activities and the necessary statutory approvals have been obtained for change of name.
- The Auditors of the Company have carried out a limited review of the above unaudited financial results.
- The Scheme of Arrangement involving the Amalgamation of Charon Tec Limited and Macmillan- ICC Publishing Solutions Private Ltd with effect from 31st December 2007 ("Appointed Date") and the de-merger of the Publishing business undertaking into Macmillan Publishers India Ltd with effect from 12th May 2008 was sanctioned by the Honourable High Court of Madras and became effective from 16th October 2008. Accordingly, the figures for the 3 months ended 30th June 2009 and for the 6 months ended 30th June 2009 have been stated giving effect to the amalgamation and de-merger and therefore are not comparable with the figures of the corresponding period.
- The Company operates in a single segment "Publishing Services" and therefore the information furnished for the current period relates only to "Publishing Services" and include the merged entities, Charon Tec Limited and Macmillan-ICC Publishing Solutions Private Limited.
- In accordance with the recommendations on 'Derivative positions of Companies' given by the Institute of Chartered Accountants of India, the Mark to market gains as at June 30, 2009 is Rs.91.87 lacs, which has not been recognised as a matter of prudence.
- The remuneration of the Managing Director has been revised effective from 1st February, 2009 and has been approved by shareholders at the Annual General Meeting held on 23rd June 2009. An application seeking Central Government's approval has been filed to comply with provisions of Section 309 read with Schedule XIII of the Companies Act, 1956.
- Tax expense has been provided for, net of MAT credit of Rs. 54 lakhs, available for set-off in subsequent years.
- No provision has been considered for service tax amounting to Rs 227.77 lakhs on overseas commission for the period from 1st July, 2003 to 31st December, 2006 as in the opinion of the management, the demand is not sustainable. An appeal has been filed by the Company in the Appellate Tribunal against the said demand.
- The number of investor complaints pending at the beginning of the quarter, received and disposed off during the quarter and lying unresolved at the end of the quarter is Nil.
- Previous period figures have been regrouped wherever necessary to conform to current period's classification.