

MPDL LIMITED

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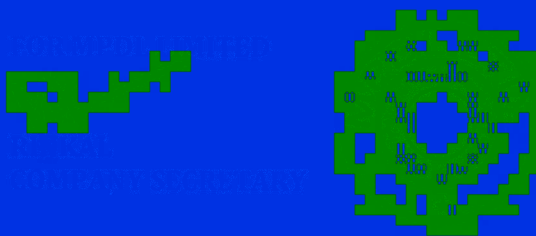
MPDL\CS\2022-23\

February 13, 2023

DGM - Deptt. of Corporate Services
Bombay Stock Exchange Ltd.,
Phiroze Jeejibhoy Towers, Dalal Street,
Mumbai - 400 001

Scrip Code - 532723

SUB: Outcome of Board Meeting of the Company held on 13th Feb 2023



MPDL LIMITED

CIN: L70102HR2002PLC097001

Corporate Office : Unit No.12, GF, Magnum Tower-1 Sector-58, Gurugram, Haryana-122011

Regd. Office : 11/7, Mathura Road, Sector -37, Faridabad, Haryana, India, 121003; website:www.mpdli.co.in; Email : isc_mpdli@mpdli.co.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

(Rs in Lacs, except per share data)

Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Nine months Ended	Nine months Ended	Year Ended	
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from Operations						
(a)	Net Sales/ Income from operations	363.11	259.01	40.55	815.78	421.54	596.68
(b)	Other Operating Income	0.00	0	0	0.00	0	0.00
2	Total Income from operations (net)	363.11	259.01	40.55	815.78	421.54	596.68
3	Other Income	0.57	0.68	0.37	2.28	77.80	78.95
4	Total income (2 + 3)	363.68	259.69	40.93	818.06	499.34	675.63
5	Expenses						
(a)	Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b)	Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(c)	Construction Expenses	597.46	379.98	176.97	1,373.81	613.29	898.19
(d)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-121.73	28.49	-133.29	-326.54	-162.25	-236.79
(e)	Employee benefits expense	21.54	13.51	15.21	50.45	31.98	37.29
(f)	Finance Costs	0.00	-	0.00	0.00	16.90	16.90
(g)	Depreciation and amortization expense	0.53	0.51	0.59	1.59	1.56	1.75
(h)	Legal & Professional and Consultancy	3.05	3.72	3.31	7.87	9.13	12.99
(i)	Other expenses	11.02	10.18	26.58	31.54	38.43	45.72
	Total Expenses	511.87	436.00	30.37	1,128.73	549.05	776.05
6	Profit / (Loss) from operations before exceptional items and tax (4-5)	(148.19)	(136.31)	(49.44)	(320.68)	(49.71)	(100.42)
7	Exceptional Items	0.00	0	0	0.00	0	0.00
8	Profit / (Loss) from ordinary activities before tax (6 ± 7)	(148.19)	(136.31)	(49.44)	(320.68)	(49.71)	(100.42)
9	Tax expense	0.00	0	0	0.00	0	0.00
10	Profit / (Loss) from continuing operations (8 ± 9)	(148.19)	(136.31)	(49.44)	(320.68)	(49.71)	(100.42)
11	Profit/ (loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
13	Profit/ (loss) from discontinued operations (after tax) (11-12)	0.00	0.00	0.00	0.00	0.00	0.00
14	Profit/ (loss) for the period (10+13)	(148.19)	(136.31)	(49.44)	(320.68)	(49.71)	(100.42)
15	Other Comprehensive Income (after tax)						
A.	(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	-1.82
	(ii) Income tax relating to items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
B.	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
16	Total Comprehensive income for the period (14+15) comprising profit/ (loss) and other comprehensive income for the period.	(148.19)	(136.31)	(49.44)	(320.68)	(49.71)	(102.25)
17	Paid-up equity share capital (Face Value Rs.10/- per Share fully paid-up)	741.25	741.25	741.25	741.25	741.25	741.25
18	Earnings per equity Share (for continuing operations)						
(a)	Basic	(2.00)	(1.84)	(0.67)	(4.33)	(0.67)	(1.38)
(b)	Diluted	(2.00)	(1.84)	(0.67)	(4.33)	(0.67)	(1.38)
19	Earning per equity share (for discontinued operations)						
(a)	Basic	0.00	0.00	0.00	0.00	0.00	0.00
(b)	Diluted	0.00	0.00	0.00	0.00	0.00	0.00
20	Earning per equity share (for discontinued & continuing operations)						
(a)	Basic	(2.00)	(1.84)	(0.67)	(4.33)	(0.67)	(1.38)
(b)	Diluted	(2.00)	(1.84)	(0.67)	(4.33)	(0.67)	(1.38)



Notes :

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 13.02.2023, and then approved by the Board of Directors in its meeting held on 13.02.2023. The results for the quarter ended 31.12.2022 have been subject to a Limited Review by the auditors.
- 2 The figures for the quarter ended 31st December 2022 and 31st December 2021 have been derived by deducting the year to date unaudited figures for the period ended 30th September 2022 and 30th September, 2021 from the unaudited figures for the period ended 31st December 2022 and 31st December 2021 respectively.
- 3 Previous period/year's figures have been regrouped/reclassified, wherever necessary, in order to make them comparable.

FOR MPDL LIMITED



Place: GURUGRAM

Bishwa Nath Chatterjee
MR. BISHWA NATH CHATTERJEE

Director

DIN: 08359823

Date: 13.02.2023





O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS

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B-225, 5th Floor, Okhla Indl. Area
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Independent Auditor's Review Report on the unaudited financial results of unlisted company as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

THE BOARD OF DIRECTORS, MPDE LIMITED

We have reviewed the accompanying statement of unaudited financial results of MPDE LIMITED for the quarter ended on 31st December, 2023. The accompanying financial statements have been prepared by the Management and approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results are not prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS
Firm Regn No. 000018N / N500091



(ATUL AGGARWAL)
PARTNER
M.NO. 92656

UDIN: 23030656 BGUF191602

PLACE: NEW DELHI
DATED :

13/2/2023



MPDL LIMITED

CIN: L70102HR2002PLC097001

Corporate Office : Unit No.12, GF, Magnum Tower-1 Sector-58, Gurugram, Haryana-122011

Regd. Office : 11/7, Mathura Road, Sector -37, Faridabad, Haryana, India, 121003; website:www.mpdl.co.in; Email : isc_mpdl@mpdl.co.in

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

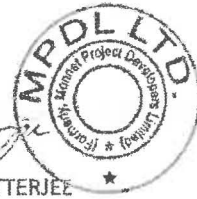
(Rs in Lacs, except per share data)

Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Nine months Ended	Nine months Ended	Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Net Sales/ Income from operations	782.10	480.20	40.55	1,556.30	475.03	756.15
(b) Other Operating Income	-	-	-	-	-	-
2 Total Income from operations (net)	782.10	480.20	40.55	1,556.30	475.03	756.15
3 Other Income	28.32	24.94	10.88	78.41	98.81	536.26
4 Total Income (2 + 3)	810.41	505.15	51.43	1,634.71	573.84	1,392.51
5 Expenses						
(a) Cost of Materials consumed	-	-	-	-	-	-
(b) Transportation charges	344.40	235.30	-	715.39	-	93.14
(c) Purchase of stock-in-trade	-	-	-	-	28.48	35.61
(d) Construction Expenses	597.46	379.98	176.97	1,373.81	613.29	898.19
(e) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(121.73)	28.49	(133.29)	(326.54)	(162.25)	346.08
(f) Employee benefits expense	43.52	38.24	24.81	123.79	50.43	81.20
(g) Finance Costs	-	-	-	-	16.90	16.90
(h) Depreciation and amortization expense	9.12	10.09	1.33	29.23	3.74	21.50
(i) Legal & Professional and Consultancy	46.18	1.50	3.31	49.18	9.13	12.99
(j) Other expenses	37.58	108.70	34.04	193.63	91.07	138.10
Total Expenses	956.83	802.31	107.17	2,158.69	650.88	1,643.71
6 Profit/(Loss) from operations, before						

Notes :

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 13.02.2023, and then approved by the Board of Directors in its meeting held on 13.02.2023. The results for the quarter ended 31.12.2022 have been subject to a Limited Review by the auditors.
- 2 The figures for the quarter ended 31st December 2022 and 31st December 2021 have been derived by deducting the year to date unaudited figures for the period ended 30th September 2022 and 30th September, 2021 from the unaudited figures for the period ended 31st December 2022 and 31st December 2021 respectively.
- 3 Previous period/year's figures have been regrouped/reclassified, wherever necessary, in order to make them comparable.

FOR MPDL LIMITED



Gishwa Nath Chatterjee
MR. GISHWA NATH CHATTERJEE
Director
DIN: 08359823

Place: GURUGRAM

Date: 13.02.2023





Independent Auditors' Review Report on the quarterly and year to date Unaudited Consolidated Financial Results of MPDL LIMITED Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. as amended

TO THE BOARD OF DIRECTORS OF MPDL LIMITED

- 1 We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of MPDL Limited (the Parent), and its share of the net loss after tax and total comprehensive income/ (loss) of its Subsidiary for the quarter ended 31.12.2022, being submitted by MPDL Limited pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2 This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3 We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
- 4 Based on our review conducted and procedures performed as stated in paragraph 3 above , nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition



O P BAGLA & CO LLP

CHARTERED ACCOUNTANTS

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Website : www.opbco.in

5 In our opinion and to the best of our information and according to the explanations given to us, the Statement

a. includes the results of "CAMBRIDGE CONSTRUCTION (DELHI) PVT. LTD", (Subsidiary).

b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net loss) and other comprehensive income and other financial information of the Group for the period ended 31/12/2022.

We draw attention to the following matters:-

We did not review the interim financial statements of the Subsidiary Company whose interim Financial information reflects total revenue of Rs 740.53 Lacs and net Loss of Rs 203.30 Lacs and other comprehensive loss is 2.76 lacs, for the period ended 31/12/2022, as considered in the consolidated unaudited financial results. These interim financial statements have not been reviewed by its auditors and is furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this Subsidiary, is based on the management accounts and the procedures performed by us as stated in paragraph 3 above.

Our opinion is not modified in respect of this matter.

For O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS
Firm Regn No. 000018N / N500091



(ATUL AGGARWAL)
PARTNER
M.NO. 92656

UDIN: 93092656 BGF 2F 2041

PLACE : NEW DELHI
DATED : _____

13/2/2023

