

MPDL LIMITED

November 13, 2025

BSE Ltd

Phiroze Jeejibhoy Towers, Dalal Street,
Mumbai - 400001

Scrip Code - 532723

Subject: Outcome of Board Meeting of MPDL Limited ("the Company")

Dear Sir/ Madam,

With reference to the captioned subject, we would like to inform you that in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at their meeting held today i.e. November 13, 2025 (commenced at 03:30 P.M. and concluded at 04:15 P.M.) has inter-alia considered and approved the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended on September 30, 2025 together with Limited Review Report issued by the Statutory Auditor of the Company.

Copy of the Un-Audited Financial Results (Standalone and Consolidated) along with Limited Review Report thereon is enclosed herewith.

This is for your information and record.

Yours truly,

For **MPDL LIMITED**

BHUMIKA CHADHA
COMPANY SECRETARY & COMPLIANCE OFFICER

Corporate office

Unit No-12, GF, Magnum
Towers Tower-1, Sector - 58,
Golf Course Extn, Gurugram
122011, Haryana

Registered office

11/7, Mathura Road,
Sector - 37, Faridabad
- 121003, Haryana

CIN: L70102HR2002PLC097001

PAN: AADCM3323Q

GST Haryana: 06AADCM3323Q1ZA

GST Delhi : 07AADCM3323Q1Z8

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info@mpdl.co.in

Web: www.mpdl.co.in



O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS

Regd. Office :
501, 5th Floor,
B-225, Okhla Indl. Area, Phase - 1,
New Delhi - 110020
Ph.: 011-47011850, 51, 52, 53
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Independent Auditors' Review Report on the quarterly and year to date Unaudited Standalone Financial Results of MPDL LIMITED Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. as amended

THE BOARD OF DIRECTORS OF MPDL LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of **MPDL LIMITED** for the period ended on 30th September, 2025. This statement is the responsibility of the Company's Management and has been 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
FRNo. 000018N/N500091


(ATUL AGGARWAL)
PARTNER

M.No. 92656

UDIN : 25092656BMLJS02830

PLACE : NEW DELHI
DATED :

13/11/25

MPDL LIMITED.

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2025

		(Rs in Lacs, except per share data)					
	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Half Year ended	Half Year ended	Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Net Sales/ Income from operations	846.60	405.21	216.37	1,251.81	232.60	580.41
	(b) Other Operating Income	-	-	-	-	-	-
2	Total income from operations (net)	846.60	405.21	216.37	1,251.81	232.60	580.41
3	Other Income	27.99	26.43	24.34	54.42	48.38	96.57
4	Total income (2 + 3)	874.59	431.63	240.71	1,306.22	280.98	676.98
0	Expenses						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Construction Expenses	310.78	271.16	269.37	581.94	534.17	1,116.96
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	735.60	247.41	(32.47)	983.01	(283.26)	(232.02)
	(e) Employee benefits expense	10.11	9.53	8.76	19.64	17.38	36.62
	(f) Finance Costs	22.60	22.36	22.60	44.96	44.96	89.68
	(g) Depreciation and amortization expense	0.50	0.53	0.55	1.04	1.10	2.19
	(h) Legal & Professional and Consultancy	10.46	4.31	2.80	14.77	6.49	13.28
	(i) Other expenses	7.48	15.03	13.86	22.51	28.93	41.87
	Total Expenses	1,097.54	570.33	285.48	1,667.87	349.77	1,068.57
6	Profit / (Loss) from operations before exceptional items and tax (4-	(222.95)	(138.70)	(44.77)	(361.64)	(68.79)	(391.59)
7	Exceptional Items	-	-	-	-	-	-
8	Profit / (Loss) from ordinary activities before tax (6 ± 7)	(222.95)	(138.70)	(44.77)	(361.64)	(68.79)	(391.59)
9	Tax expense	(56.11)	(34.91)	-	(91.02)	-	(96.05)
10	Profit / (Loss) from continuing operations (8 ± 9)	(166.83)	(103.79)	(44.77)	(270.62)	(68.79)	(295.54)
11	Profit/ (loss) from discontinued operations	-	-	-	-	-	-
12	Tax expense of discontinued operations	-	-	-	-	-	-
13	Profit/ (loss) from discontinued operations (after tax) (11-12)	-	-	-	-	-	-
14	Profit/ (loss) for the period (10+13)	(166.83)	(103.79)	(44.77)	(270.62)	(68.79)	(295.54)
15	Other Comprehensive Income (after tax)						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(0.14)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	0.03
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
16	Total Comprehensive Income for the period (14+15) comprising	(166.83)	(103.79)	(44.77)	(270.62)	(68.79)	(295.64)
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	(2.25)	(1.40)	(0.60)	(3.65)	(0.93)	(3.99)
	(b) Diluted	(2.25)	(1.40)	(0.60)	(3.65)	(0.93)	(3.99)
19	Earning per equity share (for discontinued operations)						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
20	Earning per equity share (for discontinued & continuing)						
	(a) Basic	(2.25)	(1.40)	(0.60)	(3.65)	(0.93)	(3.99)
	(b) Diluted	(2.25)	(1.40)	(0.60)	(3.65)	(0.93)	(3.99)

For MPDL LTD.

[Signature]
Director



Notes :

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 13.11.2025, and then approved by the Board of Directors in its meeting held on 13.11.2025. The results for the quarter ended 30.09.2025 have been subject to a Limited Review by the auditors.
- 2 The figures for the quarter ended 30th September 2025 and 30th September 2024 have been derived by deducting the year to date unaudited figures for the period ended 30th June 2025 and 30th June 2024 from the unaudited figures for the period ended 30th September 2025 and 30th September 2024 respectively.
- 3 The Company is having a project for Construction and Development of multistoried complex comprising retail shops and office space at Faridabad Haryana under the name M-1 Tower. The company recognises revenue based on percentage of completion method, reviews periodically the projected revenues, projected cost, etc. and recognizes the effect of any changes in estimates in the period when such changes are determined as per the accounting policy.
- 4 Previous period/year's figures have been regrouped/reclassified, wherever necessary, in order to make them comparable.

Place: New Delhi

Date: 13/11/2025



For MPDL Limited

For MPDL LTD.

Rajesh Paliwal
Director & chairman

MPDL LIMITED**STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER 2025****(Rs. In Lacs)**

	PARTICULARS	AS AT 30.09.2025	AS AT 31.03.2025
I	ASSETS		
	(1) Non-current assets		
	Property, plant and equipment	3.64	4.18
	Financial assets		
	(i) Investments	940.14	940.14
	(ii) Loans	1,055.00	1,055.00
	(iii) Other Financial Assets	255.79	48.79
	Deferred tax Assets (net)	285.21	194.19
	Other Non Current Assets	1,573.55	1,567.52
	Sub Total	4,113.33	3,809.82
	(2) Current assets		
	Inventories	6,271.91	7,254.92
	Financial assets		
	(i) Trade receivables	1,622.85	989.13
	(ii) Cash and cash equivalents	70.32	48.27
	(iii) Bank balances other than (ii) above	2.00	2.00
	Other current assets	2,040.93	1,817.86
	Sub Total	10,008.00	10,112.18
	Total Assets	14,121.33	13,922.00
II	EQUITY AND LIABILITIES		
	(1) Equity		
	Equity share capital	741.25	741.25
	Other Equity	6,412.84	6,683.47
	Sub Total	7,154.10	7,424.72
	(2) LIABILITIES		
	(a) Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	-	-
	Provisions	8.18	8.18
	Sub Total	8.18	8.18
	(b) Current liabilities		
	Financial liabilities		
	(i) Borrowings	5,555.00	5,187.76
	(ii) Trade Payables		
	- Dues of micro and small enterprises	0.76	0.92
	- Dues of creditors other than micro and small enterprises	289.72	289.77
	(iii) Other financial liabilities	878.68	768.32
	Other current liabilities	233.09	240.51
	Provisions	1.82	1.82
	Sub Total	6,959.05	6,489.10
	Total Equity and Liabilities	14,121.33	13,922.00



For MPDL LTD.

Director

MPDL LIMITED

Standalone Cash Flow Statement for the period ended 30th September 2025

(Rs. in Lacs)

Particulars	Period ended 30 September 2025	Period ended 31 March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	(361.64)	(391.59)
Adjusted for :		
Depreciation	1.04	2.19
Interest income	(54.42)	(96.57)
Gain on Sale of Investment	-	-
Interest cost	44.96	89.68
Re-measurement gains (losses) on defined benefit plans	-	(0.14)
	(8.42)	(4.84)
Operating Profit before Working Capital Changes	(370.07)	(396.43)
Adjusted for :		
Trade & Other Receivables	(1,069.81)	(606.56)
Inventories	983.01	(232.02)
Trade & Other Payable	(0.22)	3.96
Other current liabilities	102.93	195.23
	15.91	(639.39)
Cash Generated from Operations	(354.16)	(1,035.83)
Direct Taxes Paid	-	(2.47)
Net Cash from operating activities	(354.16)	(1,038.30)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant & Equipment	(0.50)	-
Proceeds from sale of Investment	-	-
Interest Received	54.42	96.57
Net Cash used in Investing Activities	53.92	96.57
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/ (Repayment) of Short Term Borrowings (Net)	367.24	1,073.92
Proceeds/ (Repayment) of Long Term Borrowings (Net)	-	(32.76)
Interest Paid	(44.96)	(89.68)
Net Cash used in Financing Activities	322.28	951.49
Net increase in Cash and Cash Equivalents	22.05	9.76
Cash and Cash Equivalents as at beginning of the year	48.27	38.51
Cash and Cash Equivalents as at end of the year	70.32	48.27
Note to cash flow statement		
1 Components of cash and cash equivalents		
Balances with banks		
- Current accounts	69.83	48.11
- Deposit accounts (demand deposits and deposits having original maturity of 3 months or less)		
Cash on hand	0.49	0.16
Cash and cash equivalents considered in the cash flow statement	70.32	48.27

2 The above cash flow statement has been prepared in accordance with the 'Indirect method' as set out in Indian Accounting Standard - 7 on 'Statement of Cash Flows' as specified in Companies (Indian Accounting Standard) Amendment Rules, 2016.



For MPDL LTD.

 Director



OP BAGLA & CO LLP
CHARTERED ACCOUNTANTS

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501, 5th Floor,
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New Delhi - 110020
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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 Associates for the period ended 30.09.2025, 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 and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.





O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS

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E-Mail : admin@opbco.in
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", as an associate.

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 30/09/2025.

We draw attention to the following matters:-

We did not review the interim financial statements of the Associate Company wherein the Parent Company's share of Loss aggregates Rs 97.69 Lacs and other comprehensive loss is Rs 1.50 lacs, for the period ended 30/09/2025, as considered in the consolidated unaudited financial results. These interim financial statements have not been reviewed by 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 associate, is based solely on the unaudited 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
FRNo. 000018N/N500091



PLACE : NEW DELHI
DATED :

13/11/2025

(ATUL AGGARWAL)
PARTNER
M.No. 92656

UDIN : 25092656 BMLJSE 7546

MPDL LIMITED							
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							
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025							
(Rs in Lacs, except per share data)							
	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Net Sales/ Income from operations	846.60	405.21	216.37	1,251.81	232.60	580.41
	(b) Other Operating Income	-	-	-	-	-	-
2	Total income from operations (net)	846.60	405.21	216.37	1,251.81	232.60	580.41
3	Other income	27.99	26.43	24.34	54.42	48.38	96.57
4	Total income (2 + 3)	874.59	431.63	240.71	1,306.22	280.98	676.98
5	Expenses						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Transportation charges	-	-	-	-	-	-
	(c) Purchase of stock-in-trade	-	-	-	-	-	-
	(d) Construction Expenses	310.78	271.16	269.37	581.94	534.17	1,116.99
	(e) Changes in inventories of finished goods, work-in-progress and stock-in-trade	735.60	247.41	(32.47)	983.01	(283.26)	(232.02)
	(f) Employee benefits expense	10.11	9.53	8.76	19.64	17.38	36.62
	(g) Finance Costs	22.60	22.36	22.50	44.96	44.96	89.68
	(h) Depreciation and amortization expense	0.50	0.53	0.55	1.04	1.10	2.19
	(i) Legal & Professional and Consultancy	6.15	4.31	2.80	10.46	6.49	13.28
	(j) Other expenses	62.04	62.47	68.54	124.51	114.09	152.95
	Total Expenses	1,147.78	617.77	340.16	1,765.55	434.91	1,189.61
6	Profit / (Loss) from operations before exceptional items and tax (4-5)	(273.19)	(186.14)	(99.45)	(459.33)	(153.95)	(512.67)
7	Exceptional Items	-	-	-	-	-	-
8	Profit / (Loss) from ordinary activities before tax (6 + 7)	(273.19)	(186.14)	(99.45)	(459.33)	(153.95)	(512.67)
9	Tax expense	(56.11)	(34.91)	-	(91.02)	-	(95.05)
10	Profit / (Loss) from continuing operations (8 + 9)	(217.08)	(151.23)	(99.45)	(368.31)	(153.95)	(416.62)
11.00	Profit/ (loss) from discontinued operations	-	-	-	-	-	-
12.00	Tax expense of discontinued operations	-	-	-	-	-	-
13.00	Profit/ (loss) from discontinued operations (after tax) (11-12)	-	-	-	-	-	-
14.00	Share of profit/(loss) of joint ventures accounted for using equity method	-	-	-	-	-	-
15.00	Less : Share of Profit/(loss) transferred to minority	-	-	-	-	-	-
16.00	Profit/ (loss) for the period (10+13+14-15)	(217.08)	(151.23)	(99.45)	(368.31)	(153.95)	(416.62)
17	Other Comprehensive Income (after tax)						
A.	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(0.14)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	0.03
	(iii) Net Gain/(Loss) on Investments fair value through OCI	(1.61)	0.12	0.80	(1.50)	0.80	21.45
B.	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
18	Total Comprehensive Income for the period (16+17) comprising profit/ (loss) and other comprehensive income for the period.	(218.69)	(151.12)	(98.65)	(369.81)	(153.15)	(395.28)
19	Net (loss)/profit attributable to:						
	(a) Owners of the Company	(217.08)	(151.23)	(99.45)	(368.31)	(153.15)	(416.62)
	(b) Non-controlling interest	-	-	(0.00)	-	-	-
20	Other comprehensive income attributable to:						
	(a) Owners of the Company	(1.61)	0.12	0.80	(1.50)	-	21.34
	(b) Non-controlling interest	-	-	-	-	-	-
21	Total comprehensive income attributable to:						
	(a) Owners of the Company	(218.69)	(151.12)	(98.65)	(369.81)	(153.15)	(395.28)
	(b) Non-controlling interest	-	-	(0.00)	-	-	-
22	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
23	Earnings per equity Share (for continuing operations)						
	(a) Basic	(2.93)	(2.04)	(1.34)	(4.97)	(2.07)	(5.62)
	(b) Diluted	(2.93)	(2.04)	(1.34)	(4.97)	(2.07)	(5.62)
24	Earning per equity share (for discontinued operations)						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
25	Earning per equity share (for discontinued & continuing operations)						
	(a) Basic	(2.93)	(2.04)	(1.34)	(4.97)	(2.07)	(5.62)
	(b) Diluted	(2.93)	(2.04)	(1.34)	(4.97)	(2.07)	(5.62)



For MPDL LTD.

[Signature]
Director

Notes :

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 13.11.2025, and then approved by the Board of Directors in its meeting held on 13.11.2025. The results for the quarter ended 30.09.2025 have been subject to a Limited Review by the auditors.
- 2 The figures for the quarter ended 30th September 2025 and 30th September 2024 have been derived by deducting the year to date unaudited figures for the period ended 30th June 2025 and 30th June 2024 from the unaudited figures for the period ended 30th September 2025 and 30th September 2024 respectively.
- 3 The Company is having a project for Construction and Development of multistoried complex comprising retail shops and office space at Faridabad Haryana under the name M-1 Tower. The company recognises revenue based on percentage of completion method, reviews periodically the projected revenues, projected cost, etc. and recognizes the effect of any changes in estimates in the period when such changes are determined as per the accounting policy.
- 4 Previous period/year's figures have been regrouped/reclassified, wherever necessary, in order to make them comparable.

Place: New Delhi

Date: 13/11/2025



For MPDL Limited

For MPDL LTD.

Rajesh Paliwal Director
Director & chairman

MPDL LIMITED

CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2025

(Rs. In Lacs)

PARTICULARS	Note	AS AT 30.09.2025 (Unaudited)	AS AT 31.03.2025 (Audited)
ASSETS			
(1) Non-current assets			
Property, plant and equipment			
-Tangible Assets	3	3.64	4.18
Financial assets			
(i) Investments	4	3,233.26	3,332.44
(ii) Loans	5	1,055.00	1,055.00
(iii) Other Financial Assets	6	255.79	48.79
Deferred tax Assets (net)	7	285.21	194.19
Other Non Current Assets	8	1,573.55	1,567.52
Sub Total		6,406.45	6,202.12
(2) Current assets			
Inventories	9	6,271.91	7,254.92
Financial assets			
(i) Trade receivables	10	1,622.85	989.13
(ii) Cash and cash equivalents	11	70.32	48.27
(iii) Bank balances other than (ii) above	12	2.00	2.00
Other current assets	8	2,040.93	1,817.86
Sub Total		10,008.00	10,112.18
Total Assets		16,414.45	16,314.31
EQUITY AND LIABILITIES			
(1) Equity			
Equity share capital	13	741.25	741.25
Other Equity	14	8,705.96	9,075.77
Sub Total		9,447.21	9,817.02
(2) LIABILITIES			
(a) Non-current liabilities			
Financial liabilities			
(i) Borrowings	15	-	-
(ii) Provisions	16	8.18	8.18
Sub Total		8.18	8.18
(b) Current liabilities			
Financial liabilities			
(i) Borrowings	15	5,555.00	5,187.76
(ii) Trade Payables			
- Dues of micro and small enterprises	18	0.76	0.92
- Dues of creditors other than micro and small enterprises	18	289.72	289.77
(iii) Other financial liabilities	17	878.68	768.32
Other current liabilities	19	233.09	240.51
Provisions	16	1.82	1.82
Sub Total		6,959.05	6,489.11
Total Equity and Liabilities		16,414.45	16,314.31



For MPDL LTD.

(Signature)
Director

MPDL LIMITED

Consolidated Cash Flow Statement for the Year ended 30th September 2025

		(Rs. In Lacs)	
	Particulars	Period ended 30 Sept 2025 (Unaudited)	Year ended 31 March 2025 (Audited)
A.	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net Profit/(Loss) before tax	(459.33)	(512.67)
	Adjusted for :		
	Depreciation	1.04	2.19
	Interest income	(54.42)	(96.57)
	Gain on Sale of Investment		-
	Interest cost	44.96	89.68
	Re-measurement gains (losses) on defined benefit plans	-	(0.14)
	Share of Loss/(profit) from Associate company	97.69	121.08
	Adjustment on account of Cessation of subsidiary	-	116.24
	Operating Profit before Working Capital Changes	(370.07)	(396.44)
	Adjusted for :		
	Trade & Other Receivables	(1,069.81)	(606.56)
	Inventories	983.01	(232.02)
	Trade & Other Payable	(0.22)	3.96
	Other current liabilities	102.93	195.23
		15.91	(639.39)
	Cash Generated from Operations	(354.16)	(1,035.83)
	Direct Taxes Paid	-	(2.47)
	Net Cash from operating activities	(354.16)	(1,038.30)
B.	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
	Purchase of Property Plant & Equipment	(0.50)	-
	Proceeds from sale of Investment	-	-
	Interest Received	54.42	96.57
	Net Cash used in Investing Activities	53.92	96.57
C.	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
	Proceeds/ (Repayment) of Short Term Borrowings (Net)	367.24	1,073.92
	Proceeds/ (Repayment) of Long Term Borrowings (Net)	-	(32.76)
	Interest Paid	(44.96)	(89.68)
	Net Cash used in Financing Activities	322.28	951.49
	Net increase in Cash and Cash Equivalents	22.05	9.76
	Cash and Cash Equivalents as at beginning of the year (Refer Note-2)	48.27	38.51
	Less: Cessation of subsidiary	-	-
	Cash and Cash Equivalents as at end of the year	70.32	48.27

Note to cash flow statement

- 1 Components of cash and cash equivalents

Balances with banks		
- Current accounts	69.83	48.11
- Deposit accounts (demand deposits and deposits having original maturity of 3 months or less)		
Cash on hand	0.49	0.16
Cash and cash equivalents considered in the cash flow statement	70.32	48.27
- 2 There is a change in subsidiary/associate/Joint venture as compared to previous year.
- 3 The above cash flow statement has been prepared in accordance with the 'Indirect method' as set out in Indian Accounting Standard - 7 on 'Statement of Cash Flows' as specified in Companies (Indian Accounting Standard) Amendment Rules, 2016.
- 4 The figures for the previous year are not comparable since the company has lost control over its erstwhile subsidiary company namely "Cambridge Construction". The accompanying Notes form an integral part of these financial statements.



For MPDL LTD

 Director