

MPDL LIMITED

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MPDL\CS\2022-23\MH\

May 30th, 2022

DGM – Deptt. of Corporate Services
Bombay Stock Exchange Ltd.,
Phiroze Jeejibhoy Towers, Dalal Street,
Mumbai - 400001

Scrip Code – 532723

SUB: Outcome of Board Meeting/ Announcement pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to the provisions of Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Monday, 30th May, 2022 has, inter-alia, approved the following:

1. Audited Financial Results (Both Standalone and Consolidated) of the Company for the quarter and Financial Year ended March 31st, 2022 along with the statement of Assets and Liabilities and enclosed as **Annexure-1**
2. Audit report on Audited Financial Results (Both Standalone and Consolidated) issued by statutory Auditors, M/s APAS & Co. LLP(Firm Registration No.000340C/C400308), Chartered Accountants, New Delhi and enclosed as **Annexure-2.**
3. A declaration in respect of unmodified opinion on Audited Financial results/statements enclosed as **Annexure-3**

The Board Meeting was commenced at 05:40 P.M. and concluded at 6:45 pm

We also hereby declare that the Statutory Auditors of the Company has given Un-modified opinion for the Annual Audited Results for the Financial Year ended 31.03.2022.

You are requested to take the above information on record.

Thanking you,
Yours faithfully,

For MPDL Limited
For MPDL LIMITED

Brahm Dutt Bhardwaj
Whole Time Director
(DIN:01779434)

Corporate Office
Unit No. 12, GF, Magnum Towers,
Tower 1, Sector 58, Golf Course Extn.,
Gurugram 122 011 (Haryana)

Registered Office
11/7, Mathura Road,
Sector 37, Faridabad 121 003
(Haryana)

CIN L70102HR2002PLC097001
PAN AADCM3323Q
GST Haryana 06AADCM3323Q1ZA
GST Delhi 07AADCM3323Q1Z8

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A-1

MPDL LIMITED

Corporate Office : Unit No. 12, GF, Magnum Tower-1, Sector-38, Gurugram, Haryana -122011
 Regd. Office : 11/7, Mathura Road, Sector -37, Faridabad, Haryana, India - 121003

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 ST MARCH , 2022

(Rs In Lacs, except per share data)

	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	Year Ended
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations					
	(a) Net Sales/ Income from operations	175.14	40.55	150.20	596.68	308.21
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00
2	Total income from operations (net)	175.14	40.55	150.20	596.68	308.21
3	Other Income	1.15	0.37	44.89	78.95	134.73
4	Total income (2 + 3)	176.29	40.93	195.09	675.63	442.94
5	Expenses					
	(a) Cost of Materials consumed	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
	(c) Construction Expenses	284.89	176.97	-134.97	898.19	671.47
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-74.54	-133.29	339.04	-236.79	-295.60
	(e) Employee benefits expense	5.30	18.21	-9.84	37.29	25.70
	(f) Finance Costs	0.00	0.00	-62.04	15.90	8.89
	(g) Depreciation and amortization expense	0.19	0.59	0.33	1.75	0.96
	(h) Legal & Professional and Consultancy	3.86	3.31	-0.49	12.89	12.48
	(i) Other expenses	7.29	26.58	10.62	45.72	49.54
	Total Expenses	227.00	90.37	142.53	776.05	473.54
6	Profit / (Loss) from operations before exceptional items and tax (4-5)	(50.71)	(49.44)	52.56	(100.42)	(30.60)
7	Exceptional Items		0.00			0.00
8	Profit / (Loss) from ordinary activities before tax (6 ± 7)	(50.71)	(49.44)	52.56	(100.42)	(30.60)
9	Tax expense		0.00			0.00
10	Profit / (Loss) from continuing operations (8 ± 9)	(50.71)	(49.44)	52.56	(100.42)	(30.60)
11	Profit/ (loss) from discontinued operations	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
13	Profit/ (loss) from discontinued operations (after tax) (11-12)	0.00	0.00	0.00	0.00	0.00
14	Profit/ (loss) for the period (10+13+14)	(50.71)	(49.44)	52.56	(100.42)	(30.60)
15	Other Comprehensive Income (after tax)					
	A. (i) Items that will not be reclassified to profit or loss	(1.82)	0.00	0.00	(1.82)	0.00
	(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
	B. (i) Items that will be reclassified to profit or loss	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
16	Total Comprehensive Income for the period (14+15) comprising profit/ (loss) and other comprehensive income for the period.	(52.53)	(49.44)	52.56	(102.25)	(30.60)
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
18	Earnings per equity share (for continuing operations)					
	(a) Basic	(0.71)	(0.67)	0.71	(1.38)	(0.41)
	(b) Diluted	(0.71)	(0.67)	0.71	(1.38)	(0.41)



For MPDL Limited

Director

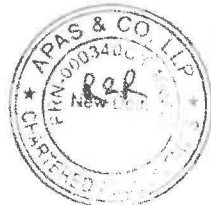
MPDL LIMITED**STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2022**

(Rs. In Lacs)

PARTICULARS	AS AT 31.03.2022	AS AT 31.03.2021
I ASSETS		
(1) Non-current assets		
Property, plant and equipment	8.38	7.01
Financial assets		
(i) Investments	2,020.14	2,116.14
(iii) Other Financial Assets	42.83	23.69
Other Non Current Assets	350.45	346.16
Sub Total	2,421.80	2,493.00
(2) Current assets		
Inventories	4,444.88	4,208.09
Financial assets		
(i) Trade receivables	392.45	123.33
(ii) Cash and cash equivalents	37.53	307.07
(iii) Bank balances other than (ii) above	67.00	2.00
Other current assets	886.58	828.73
Sub Total	5,828.43	5,469.23
Total Assets	8,250.24	7,962.23
II EQUITY AND LIABILITIES		
(1) Equity		
Equity share capital	741.25	741.25
Other Equity	4,486.44	4,588.68
Sub Total	5,227.69	5,329.93
(2) LIABILITIES		
(a) Non-current liabilities		
Financial liabilities		
(i) Borrowings	142.60	-
Provisions	9.51	9.97
Sub Total	152.11	9.97
(b) Current liabilities		
Financial liabilities		
(i) Borrowings	2,590.17	2,287.77
(ii) Trade Payables		
- Dues of micro and small enterprises	20.55	14.36
- Dues of creditors other than micro and small enterprises	24.54	135.40
(iii) Other financial liabilities	96.35	59.86
Other current liabilities	138.29	121.71
Provisions	0.54	3.22
Sub Total	2,870.44	2,622.33
Total Equity and Liabilities	8,250.24	7,962.23

For MPDL Limited

Director



Standalone Cash Flow Statement for the Year ended 31 March 2022

(Rs. In Lacs)

Particulars	Year ended 31 March 2022	Year ended 31 March 2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	(100.42)	(30.60)
Adjusted for :		
Depreciation	1.75	0.96
Interest income	(2.15)	(7.04)
Gain on Sale of Investment	(78.80)	(43.20)
Interest cost	16.90	8.89
Fixed Assets written off	1.87	
Re-measurement gains (losses) on defined benefit plans	(1.82)	
	(60.25)	(40.39)
Operating Profit before Working Capital Changes	(160.67)	(70.99)
Adjusted for :		
Trade & Other Receivables	(415.38)	(735.75)
Inventories	(236.79)	(295.50)
Trade & Other Payable	(104.66)	74.46
Other current liabilities	49.92	(148.53)
	(706.91)	(1,105.32)
Cash Generated from Operations	(867.59)	(1,176.31)
Direct Taxes Paid	-	-
Net Cash from operating activities	(867.59)	(1,176.31)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant & Equipment	(4.98)	(2.86)
Proceeds from sale of Investment	172.80	97.20
Interest Received	2.15	7.04
Net Cash used in Investing Activities	169.96	101.38
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/ (Repayment) of Short Term Borrowings (Net)	302.39	958.73
Proceeds/ (Repayment) of Long Term Borrowings (Net)	142.60	-
Interest Paid	(16.90)	(8.89)
Net Cash used in Financing Activities	428.09	949.85
Net increase in Cash and Cash Equivalents	(269.54)	(125.07)
Cash and Cash Equivalents as at beginning of the year	307.07	432.14
Cash and Cash Equivalents as at end of the year	37.53	307.07
Note to cash flow statement		
1 Components of cash and cash equivalents		
Balances with banks		
- Current accounts	36.02	303.38
- Deposit accounts (demand deposits and deposits having original maturity of 3 months or less)		
Cash on hand	1.51	3.69
Cash and cash equivalents considered in the cash flow statement	37.53	307.07

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, 2018.



For MPDL Limited

Director

A - 2

Notes to the financial results

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 30th May, 2022 and then approved by the Board of Directors in its meeting held on 30th May, 2022.
- 2 Figures for the quarter ended 31 March 2022 are the balancing figures between audited figures for Twelve months ended 31 March 2022 and the published unaudited figures for the nine months ended December 2021.
- 3 The disclosures in respect of related party transactions are as per Annexure.
- 4 The audited consolidated accounts of the subsidiary company 'Cambridge Construction (Delhi) Private Limited' have been consolidated in accordance with the Indian Accounting standard 110 "Consolidated financial statement".
- 5 Covid 19 pandemic is still there and impact on working of the company is uncertain. The management is of the view that with the pickup in Global vaccination, gradual decrease of Covid cases, the nature of business and the products of the company, and steps being taken to provide support by various means from the regulators/ governments, there are no reason to believe that current crisis will have any significant impact on the ability of the company to maintain its normal business operations including the assessment of going concern for the company. However, the extent to which the pandemic will impact working of the company is highly uncertain.

Place: New Delhi
Date: 30th May 2022

For MPDL Limited
for MPDL Limited

Brahmajit Bhardwaj Director
Whole Time Director



A-1

MPDL LIMITED			
Annexure			
Related party disclosures			
Names of related parties and description of relationship			
Name of the related party	Relationship		
Mr. Braham Dutt Bhardwaj	Whole Time Director		
Ms Babika Goel	Director		
Mr. Vinod Shankar	Director		
Mr. Bishwa Nath Chatterjee	Director		
Mr. Subhash Kumar Singh	Chief Finance Officer (Till 12.08.2021)		
Mr. Satyajit Pradhan	Chief Finance Officer (From 12.08.2021)		
Mr. Rohit Babbar	Company Secretary (from April 22, 2019 to June 11, 2020)		
Mr. Anurag Singh Rathore	Company Secretary (from 16.06.2020 to 30/11/2021)		
Mrs. Surbhi	Company Secretary (From Dec 01, 2020)		
Galaxy Magnum Infraheights Ltd (Formerly Galaxy Monnet Associates (Till 22.07.2021) infraheights Ltd)			
Cambridge Construction (Delhi) Pvt. Ltd.	Subsidiary (from 12.08.2021)		
Genrise Global Staffing Private Limited	Step down Subsidiary (from 08.10.2021)		
CCDPL Shekher Private Limited	Step down Subsidiary (from 12.08.2021)		
Cambridge Logistics and Trade Private Limited	Step down Subsidiary (from 07.03.2022)		
KAMDHENU ENTERPRISES LTD	Entities with joint control or significant Influence		
Head	Name	31-Mar-22	31-Mar-21
Transactions during the period/ year:			
Key Management Personnel			
Consultancy Charges	Mr. Braham Dutt Bhardwaj	2.46	2.30
Reimbursement of expenses	Mr. Braham Dutt Bhardwaj	0.72	0.34
Remuneration & Reimbursement Paid	Mr. Subhash Kumar Singh	9.12	7.53
Remuneration & Reimbursement Paid	Mr. Rohit Babbar	-	1.42
Remuneration & Reimbursement Paid	Mr. Satyajit Pradhan	2.84	-
Remuneration & Reimbursement Paid	Mr. Anurag Singh Rathore	3.21	3.07
Remuneration & Reimbursement Paid	Mrs. Surbhi	1.55	-
Directors Meeting Fees	Ms Babika Goel	0.04	0.05
Directors Meeting Fees	Mr. Bishwa Nath Chatterjee	0.04	0.05
Directors Meeting Fees	Mr. Vinod Shankar	0.04	0.05
Associates			
Office Rent Paid	Galaxy Magnum Infraheights Ltd	0.80	2.00
Security Deposit Paid	Galaxy Magnum Infraheights Ltd	-	0.60
Closing Balances			
Mr. Braham Dutt Bhardwaj		-	0.18
Security Deposit Paid	Galaxy Magnum Infraheights Ltd	0.60	0.60
Salary Payable			
Mr. Subhash Kumar Singh		-	0.58
Mr. Anurag Singh Rathore		-	0.32
Mr. Satyajit Pradhan		0.24	0
Mrs. Surbhi		0.35	0



For MPDL Limited

Director

A-1

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 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022

(Rs in Lacs, except per share data)

	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	Year Ended
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations					
	(a) Net Sales/ Income from operations	281.12	40.55	150.20	756.15	308.21
	(b) Other Operating Income	0.00	0.00	0	0.00	0.00
2	Total income from operations (net)	281.12	40.55	150.20	756.15	308.21
3	Other Income	537.55	10.88	44.89	636.36	134.73
4	Total income (2 + 3)	818.67	51.43	195.09	1392.51	442.94
5	Expenses					
	(a) Cost of Materials consumed	93.14	0.00	0.00	93.14	0.00
	(b) Purchase of stock-in-trade	7.13	0.00	0.00	35.61	0.00
	(c) Construction Expenses	284.89	176.97	-134.97	898.19	671.47
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	508.32	-133.29	339.04	346.08	-295.50
	(e) Employee benefits expense	30.58	24.81	-9.94	81.02	25.70
	(f) Finance Costs	0.00	0.00	-62.04	16.90	8.89
	(g) Depreciation and amortization expense	17.75	1.33	0.33	21.50	0.96
	(h) Legal & Professional and Consultancy	3.86	3.31	-0.49	12.99	12.48
	(i) Other expenses	47.04	34.04	10.62	138.10	49.54
	Total Expenses	992.73	107.17	142.53	1,643.53	473.54
6	Profit / (Loss) from operations before exceptional items and tax (4-5)	(174.06)	(55.73)	52.56	(251.02)	(30.80)
7	Exceptional Items					0.00
8	Profit / (Loss) from ordinary activities before tax (6 ± 7)	(174.06)	(55.73)	52.56	(251.02)	(30.80)
9	Tax expense					0.00
10	Profit / (Loss) from continuing operations (8 ± 9)	(174.06)	(55.73)	52.56	(251.02)	(30.80)
11	Profit/ (loss) from discontinued operations	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
13	Profit/ (loss) from discontinued operations (after tax) (11-12)	0.00	0.00	0.00	0.00	0.00
14	Share of profit/(loss) of joint ventures accounted for using equity	0.00	0.00	(16.24)	0.00	(72.59)
15	Profit/ (loss) for the period (13+14+15)	(174.06)	(55.73)	36.32	(251.02)	(103.19)
16	Other Comprehensive Income (after tax)					
	A. (i) Items that will not be reclassified to profit or loss	(16.63)	0.00	0.00	-16.63	0.00
	(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
	B. (i) Items that will be reclassified to profit or loss	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
17	Total Comprehensive Income for the period (14+15) comprising profit/ (loss) and other comprehensive income for the period.	(190.89)	(55.73)	36.32	(267.65)	(103.19)
18	Net (loss)/profit attributable to:					
	(a) Owners of the Company	(173.99)	(55.72)	36.32	(250.94)	(103.19)
	(b) Non-controlling interest	(0.07)	(0.01)	0.00	(0.08)	0.00
19	Other comprehensive income attributable to:					
	(a) Owners of the Company	0.01	0.00	0.00	0.01	0.00
	(b) Non-controlling interest	(0.01)	0.00	0.00	(0.01)	0.00
20	Total comprehensive income attributable to:					
	(a) Owners of the Company	(173.98)	(55.72)	36.32	(250.93)	(103.19)
	(b) Non-controlling Interest	(0.08)	(0.01)	0.00	(0.09)	0.00
21	Paid-up equity share capital	741.25	741.25	741.25	741.25	741.25
22	Earnings per equity Share (for continuing operations)					
	(a) Basic	(2.35)	(0.75)	0.49	(3.39)	(1.39)
	(b) Diluted	(2.35)	(0.75)	0.49	(3.39)	(1.39)



For MPDL Limited

Director


MPDL LIMITED			
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2022			
(Rs. In Lacs)			
PARTICULARS	AS AT 31.03.2022	AS AT 31.03.2021	
I ASSETS			
(1) Non-current assets			
Property, plant and equipment			
-Tangible Assets	4,404.81	7.01	
-Other intangible assets	2,065.42	-	
Capital Work In Progress	103.07	-	
Financial assets			
(i) Investments	1,697.16	2,218.18	
(iii) Other Financial Assets	75.98	23.69	
Other Non Current Assets	782.92	340.18	
Sub Total	9,129.38	2,589.06	
(2) Current assets			
Inventories	4,452.01	4,208.09	
Financial assets			
(i) Trade receivables	402.71	123.33	
(ii) Cash and cash equivalents	65.22	307.07	
(iii) Bank balances other than (ii) above	147.47	2.00	
(v) Other Financial Assets	-	-	
(iv) Loans	874.97	-	
(iii) Other financial assets	61.95	-	
Other current assets	1,146.46	828.73	
Sub Total	7,150.80	5,469.23	
Total Assets	16,280.18	8,058.29	
II EQUITY AND LIABILITIES			
(1) Equity			
Equity share capital	741.25	741.25	
Other Equity	8,040.29	4,684.74	
Sub Total	8,781.54	5,425.99	
(2) Non-controlling interest	64.42	-	
(3) LIABILITIES			
(a) Non-current liabilities			
Financial liabilities			
(i) Borrowings			
(i) Borrowings	142.60	-	
Provisions	9.51	9.97	
Other Financial Liabilities	9.13	-	
Sub Total	161.23	9.97	

For MPDL Limited

Director



(b) Current liabilities		
Financial liabilities		
(i) Borrowings	6,930.17	2,287.77
(ii) Trade Payables	-	
- Dues of micro and small enterprises	20.55	14.36
- Dues of creditors other than micro and small enterprises	25.72	135.40
(iii) Other financial liabilities	96.38	59.86
Other current liabilities	198.48	121.71
Provisions	1.69	3.22
	-	
Sub Total	7,272.99	2,622.32
Total Equity and Liabilities	16,280.18	8,058.29

For MPDL Limited

 Director



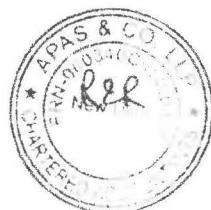
1. The MPDL Limited

Director

MPDL LIMITED		
Consolidated Cash Flow Statement for the Year ended 31 March 2022		
(Rs. In Lacs)		
Particulars	Year ended 31 March 2022	Year ended 31 March 2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	(249.20)	(30.80)
Adjusted for:		
Depreciation	21.50	0.96
Interest Income	(2.59)	(7.04)
Gain on Sale of Investment	(145.06)	(43.20)
Interest cost	16.90	8.89
Fixed Assets written off	1.87	
Re-measurement gains (losses) on defined benefit plans	(1.82)	
Excess Provisions written back	(431.24)	
	(540.54)	(40.39)
Operating Profit before Working Capital Changes	(789.74)	(70.99)
Adjusted for:		
Trade & Other Receivables	790.18	(735.75)
Inventories	346.08	(295.50)
Trade & Other Payable	(1,127.06)	74.46
Other current liabilities	49.92	(146.53)
	59.12	(1,105.32)
Cash Generated from Operations	(730.61)	(1,176.31)
Direct Taxes Paid		-
Net Cash from operating activities	(730.61)	(1,176.31)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant & Equipment	(13.44)	(2.56)
Proceeds from sale of Property Plant & Equipment	-	-
Increase/Decrease in Non current cash & bank balances	-	-
Capital work in progress	-	-
Investment in Shares (net)	(45.02)	-
Investments in Fixed Deposit receipt	(75.10)	-
Payment for acquisition of shares from NCI	(0.02)	-
Proceeds from sale of Investment	172.80	97.20
Interest Received	2.69	7.04
Net Cash used in Investing Activities	41.91	101.36
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of Short Term Borrowings (Net)	302.39	958.73
Proceeds/(Repayment) of Long Term Borrowings (Net)	-	-
Proceeds/(Repayment) of Long Term Borrowings (Net)	142.80	-
Interest Paid	(16.90)	(8.89)
Net Cash used in Financing Activities	428.09	949.85
Net Increase in Cash and Cash Equivalents	(260.61)	(125.07)
Cash and Cash Equivalents as at beginning of the year (Refer Note-2)	325.83	432.14
Cash and Cash Equivalents as at end of the year	65.22	307.07
Note to cash flow statement		
1 Components of cash and cash equivalents		
Balances with banks		
- Current accounts	61.48	303.38
- Deposit accounts (demand deposits and deposits having original maturity of 3 months or less)		
Cash on hand	3.74	3.69
Cash and cash equivalents considered in the cash flow statement	65.22	307.07
2 There is a change in subsidiary/associate/joint venture as compared to previous year. 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 Limited

Director




A-1

Notes to the financial results

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 30th May, 2022 and then approved by the Board of Directors in its meeting held on 30th May, 2022.
- 2 Figures for the quarter ended 31 March 2022 are the balancing figures between audited figures for Twelve months ended 31 March 2022 and the published unaudited figures for the nine months ended December 2021.
- 3 The disclosures in respect of related party transactions are as per Annexure.
- 4 The audited consolidated accounts of the subsidiary company 'Cambridge Construction (Delhi) Private Limited' have been consolidated in accordance with the Indian Accounting standard 110 "Consolidated financial statement".
- 5 Covid 19 pandemic is still there and impact on working of the company is uncertain. The management is of the view that with the pickup in Global vaccination, gradual decrease of Covid cases, the nature of business and the products of the company, and steps being taken to provide support by various means from the regulators/ governments, there are no reason to believe that current crisis will have any significant impact on the ability of the company to maintain its normal business operations including the assessment of going concern for the company. However, the extent to which the pandemic will impact working of the company is highly uncertain.

For MPDL Limited
for MPDL Limited


Director
Braham Dutt Bhardwaj
Whole Time Director

Place: New Delhi
Date: 30th May 2022



A-1

MPDL LIMITED			
Annexure			
Related party disclosures			
Names of related parties and description of relationship			
Name of the related party	Relationship		
Mr. Braham Dutt Bhardwaj	Whole Time Director		
Ms Babika Goel	Director		
Mr. Vinod Shankar	Director		
Mr. Bishwa Nath Chatterjee	Director		
Mr. Subhash Kumar Singh	Chief Finance Officer (Till 12.08.2021)		
Mr. Satyajit Pradhan	Chief Finance Officer (From 12.08.2021)		
Mr. Rohit Babbar	Company Secretary (from April 22, 2019 to June 11, 2020)		
Mr. Anurag Singh Rathore	Company Secretary (from 16.06.2020 to 30/11/2021)		
Mrs. Surbhi	Company Secretary (From Dec 01, 2020)		
Galaxy Magnum Infraheights Ltd (Formerly Galaxy Monnet Associates (Till 22.07.2021) Infraheights Ltd)			
Cambridge Construction (Delhi) Pvt. Ltd	Subsidiary (from 12.08.2021)		
Genrise Global Staffing Private Limited	Step down Subsidiary (from 08.10.2021)		
CCDPL Shekher Private Limited	Step down Subsidiary (from 12.08.2021)		
Cambridge Logistics and Trade Private Limited	Step down Subsidiary (from 07.03.2022)		
KAMDHENU ENTERPRISES LTD	Entities with joint control or significant influence		
Head	Name	31-Mar-22	31-Mar-21
Transactions during the period/ year:			
Key Management Personnel			
Consultancy Charges	Mr. Braham Dutt Bhardwaj	2.46	2.30
Reimbursement of expenses	Mr. Braham Dutt Bhardwaj	0.72	0.34
Remuneration & Reimbursement Paid	Mr. Subhash Kumar Singh	9.12	7.53
Remuneration & Reimbursement Paid	Mr. Rohit Babbar	-	1.42
Remuneration & Reimbursement Paid	Mr. Satyajit Pradhan	2.84	-
Remuneration & Reimbursement Paid	Mr. Anurag Singh Rathore	3.21	3.07
Remuneration & Reimbursement Paid	Mrs. Surbhi	1.55	-
Directors Meeting Fees	Ms Babika Goel	0.04	0.05
Directors Meeting Fees	Mr. Bishwa Nath Chatterjee	0.04	0.05
Directors Meeting Fees	Mr. Vinod Shankar	0.04	0.05
Associates			
Office Rent Paid	Galaxy Magnum Infraheights Ltd	0.80	2.00
Security Deposit Paid	Galaxy Magnum Infraheights Ltd	-	0.60
Closing Balances			
Mr. Braham Dutt Bhardwaj		-	0.18
Security Deposit Paid	Galaxy Magnum Infraheights Ltd	0.60	0.60
Salary Payable			
Mr. Subhash Kumar Singh		-	0.58
Mr. Anurag Singh Rathore		-	0.32
Mr. Satyajit Pradhan		0.24	0
Mrs. Surbhi		0.35	0



For MPDL Limited

Director

A-2

Independent Auditor's Report on Quarterly and Year to date Standalone Financial Results of MPDL LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

THE BOARD OF DIRECTORS OF MPDL LIMITED

Opinion

We have audited the accompanying standalone quarterly and year to date financial results of **MPDL LIMITED** (the company) for the quarter and year to date ended 31st March 2022 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended and year to date ended 31st March 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's management and Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and



For MPDL Limited



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CHARTERED ACCOUNTANTS

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detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to



For MPDL Limited

Director

A 2



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the date of our Auditor's Report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For APAS & CO LLP
CHARTERED ACCOUNTANTS
Firm Regn. No.000340C/C400308

Rajeev Ranjan

(RAJEEV RANJAN)

PARTNER

M.No. 535395

PLACE : DELHI

DATED : 30-05-2022



UDIN: 22535395AJXENG5647

For MPDL Limited

[Signature]
Director

A 2



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Independent Auditors' Report on Quarterly and Year to Date Consolidated Financial Results of MPDL LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

THE BOARD OF DIRECTORS OF MPDL LIMITED

Opinion

We have audited the accompanying consolidated quarterly and year to date financial results of **MPDL LIMITED** (hereinafter referred to as the 'Company') and its subsidiary (Holding company and its subsidiary together referred to as 'the group') for the quarter and year to date ended 31st March 2022 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements /financial results/ financial information of the Subsidiary, the aforesaid consolidated financial results.

- (i) include the annual financial results of "Cambridge Construction (Delhi) Private Limited", the subsidiary.
- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the Group for the year ended 31st March 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued



For MPDL L

Director



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thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its subsidiary are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Company, as aforesaid.

In preparing the consolidated financial results, the respective company's management and Board of Directors of the companies included in the group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

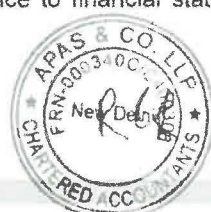
The respective company's management and Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



For MPDL Limited

Director



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- We did not audit the financial statements of the subsidiary included in the consolidated financial results, whose financial statements reflect total assets of ₹ 8479.89 Lacs as at 31st March 2022, total revenue of ₹ 716.88 Lacs, total net profit/(loss) after tax of ₹ (148.77) Lacs, total comprehensive income/ (loss) of ₹ (163.58) Lacs for the period from 1st April 2021 to 31st



Director

A2



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March 2022, and cash flows (net) of ₹ 8.92 Lacs for the period from 1st April 2021 to 31st March 2022 as considered in the audited financial statements of the entity included in the Group, which have been audited by their independent auditors. The independent auditors' reports on financial statements of the entity have been furnished to us and our opinion, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

The Financial Results include the results for the quarter ended 31st March 2022 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For APAS & CO LLP
CHARTERED ACCOUNTANTS
Firm Regn. No.000340C/C400308

PLACE : DELHI
DATED : 30-05-2022



Rajeev Ranjan
(RAJEEV RANJAN)
PARTNER
M.No. 535395

UDIN: 22535395AJXF1W7599

For MPDL Limited

[Signature]
Director

MPDL LIMITED

E-mail / Online Upload Copy

MPDL\CS\2022-23\MH\

May 30th, 2022

DGM – Deptt. of Corporate Services
Bombay Stock Exchange Ltd.,
Phiroze Jeejibhoy Towers, Dalal Street,
Mumbai - 400001

Scrip Code – 532723

SUB: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We hereby declare that the Statutory Auditors of the Company, M/S APAS & Co, Chartered Accountants, have issued an Audit Report with unmodified opinion on Standalone and Consolidated Audited Financial Results/ Statements of the Company for the quarter and Financial Year ended 31st March, 2022.

This declaration is given in compliance to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide SEBI notification no. SEBI/LAD/NRO/GN/2016-2017/001 dated 25th May, 2016 and SEBI circular no. CIR/CFD/CMD/56/2016.

You are requested to take the above information on record.

Thanking you,

Yours faithfully,

For MPDL Limited
For MPDL LIMITED

Brahma Dutt Bhargava
Whole Time Director
(DIN:01779434)