

MPDL LIMITED

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MPDL\CS\2023-24

May 30th, 2023

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. Tuesday, 30th May, 2023 has, inter-alia, approved the following:

- Audited Financial Results (Both Standalone and Consolidated) of the Company for the quarter and Financial Year ended March 31st, 2023 along with the statement of Assets and Liabilities and the Cash Flow Statement
- Auditor's report on Audited Standalone & Consolidated Financial Results issued by statutory Auditors, M/s. O P Bagla & Co. LLP (FRN.000018N/N500091), Chartered Accountants.
- A copy of declaration in respect of unmodified opinion on Audited Financial results/statements as enclosed.

The Board Meeting was commenced at 05:30 P.M. and concluded at 6:30 P.M

You are requested to take the above information on record.

Thanking you,

Yours faithfully,

For **MPDL LIMITED**

For MPDL LTD.



Rinkal Company Secretary

Company Secretary and compliance officer

Encl : as above

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

Tel. : 0124-4222434-35
Email isc_mpdl@mpdl.co
info@mpdl.co
Web: www.mpdl.co.in

MPDL LIMITED.

CIN: L70102HR2002PLC097001

Corporate Office : Unit No. 12, G5, Magnum Tower -1, Sector-58, 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 , 2023

(Rs in Lacs, except per share data)

	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	Year Ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations					
	(a) Net Sales/ income from operations	-381.00	363.11	175.14	434.78	596.68
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00
2	Total income from operations (net)	-381.00	363.11	175.14	434.78	596.68
3	Other Income	39.67	0.57	1.15	41.95	78.95
4	Total income (2 + 3)	-341.33	363.68	176.29	476.73	675.63
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	396.85	597.46	284.89	1770.65	598.19
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1361.11	-121.73	-74.54	-1707.65	-236.79
	(e) Employee benefits expense	16.55	21.54	5.30	67.00	37.29
	(f) Finance Costs	34.64	0.00	0.00	34.64	16.90
	(g) Depreciation and amortization expense	0.55	0.53	0.19	2.13	1.75
	(h) Legal & Professional and Consultancy	2.35	3.05	3.85	10.23	12.99
	(i) Other expenses	16.23	11.02	7.29	47.77	45.72
	Total Expenses	-913.95	511.87	227.00	224.78	775.05
6	Profit / (Loss) from operations before exceptional items and tax (4-5)	572.62	(148.19)	(50.71)	251.94	(100.42)
8	Profit / (Loss) from ordinary activities before tax (5 + 7)	572.62	(148.19)	(50.71)	251.94	(100.42)
9	Tax expense	-97.52	0.00		-97.52	
10	Profit / (Loss) from continuing operations (8 + 9)	570.14	(148.19)	(50.71)	349.46	(100.42)
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)	570.14	(148.19)	(50.71)	349.46	(100.42)
15	Other Comprehensive Income (after tax)					
	A. (i) Items that will not be reclassified to profit or loss	-0.67	0.00	-1.82	-0.67	-1.82
	(ii) Income tax relating to items that will not be reclassified to profit and loss	0.17	0.00	0.00	0.17	0.00
	B. (i) Items that will be reclassified to profit or loss	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		
16	Total Comprehensive Income for the period (14+15) comprising profit/ (loss) and other comprehensive income for the period.	669.64	(148.19)	(52.53)	348.96	(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
18	Earnings per equity share (for continuing operations)					
	(a) Basic	9.04	(2.00)	(0.68)	4.71	(1.35)
	(b) Diluted	9.04	(2.00)	(0.68)	4.71	(1.35)
19	Earnings per equity share (for discontinued operations)					
	(a) Basic	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00
20	Earnings per equity share (for discontinued & continuing operations)					
	(a) Basic	9.04	(2.00)	(0.68)	4.71	(1.35)
	(b) Diluted	9.04	(2.00)	(0.68)	4.71	(1.35)



For MPDL Limited

Malik
Director

MPDL LIMITED**STANDALONE BALANCE SHEET AS AT 31st MARCH, 2023**

(Rs. In Lacs)

PARTICULARS	AS AT 31.03.2023	AS AT 31.03.2022
I ASSETS		
(1) Non-current assets		
Property, plant and equipment	6.83	8.38
Financial assets		
(i) Investments	2,020.14	2,020.14
(ii) Loans	1,090.34	-
(iii) Other Financial Assets	45.75	42.83
Deferred tax Assets (net)	97.69	-
Other Non Current Assets	1,557.55	350.45
Sub Total	4,818.30	2,421.80
(2) Current assets		
Inventories	6,152.53	4,444.88
Financial assets		
(i) Trade receivables	379.89	392.45
(ii) Cash and cash equivalents	64.45	37.53
(iii) Bank balances other than (ii) above	2.00	67.00
Other current assets	958.11	886.58
Sub Total	7,556.98	5,828.43
Total Assets	12,375.28	8,250.24
II EQUITY AND LIABILITIES		
(1) Equity		
Equity share capital	741.25	741.25
Other Equity	4,835.39	4,486.44
Sub Total	5,576.64	5,227.69
(2) LIABILITIES		
(a) Non-current liabilities		
Financial liabilities		
(i) Borrowings	92.59	142.60
Provisions	11.48	9.51
Sub Total	104.07	152.11
(b) Current liabilities		
Financial liabilities		
(i) Borrowings	5,105.68	2,590.17
(ii) Trade Payables		
- Dues of micro and small enterprises	-	20.55
- Dues of creditors other than micro and small enterprises	174.10	24.54
(iii) Other financial liabilities	1,271.51	96.35
Other current liabilities	142.63	138.29
Provisions	0.64	0.54
Sub Total	6,694.56	2,870.44
Total Equity and Liabilities	12,375.28	8,250.24



For MPDL Limited

Director

MPDL LIMITED

Standalone Cash Flow Statement for the Year ended 31 March 2023

Particulars	(Rs. In Lacs)	
	Year ended 31 March 2023	Year ended 31 March 2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	251.94	(100.42)
Adjusted for:		
Depreciation	2.13	1.75
Interest income	(41.94)	(2.15)
Gain on Sale of Investment	-	(76.80)
Profit On Sale of investment	(0.01)	-
Interest cost	34.64	16.90
Fixed Assets written off	-	1.87
Re-measurement gains (losses) on defined benefit plans	(0.67)	(1.82)
	(5.84)	(60.25)
Operating Profit before Working Capital Changes	246.11	(160.67)
Adjusted for:		
Trade & Other Receivables	(2,294.33)	(415.38)
Inventories	(1,707.65)	(236.79)
Trade & Other Payable	129.01	(104.66)
Other current liabilities	1,181.57	49.92
	(2,691.40)	(706.91)
Cash Generated from Operations	(2,445.30)	(867.59)
Direct Taxes Paid	-	-
Net Cash from operating activities	(2,445.30)	(867.59)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant & Equipment	(1.34)	(4.98)
Proceeds from sale of Property Plant & Equipment	0.75	-
Proceeds from sale of investment	-	172.80
Interest Received	41.94	2.15
Net Cash used in Investing Activities	41.35	169.96
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/ (Repayment) of Short Term Borrowings (Net)	2,515.51	302.39
Proceeds/ (Repayment) of Long Term Borrowings (Net)	(50.01)	142.60
Interest Paid	(34.64)	(16.90)
Net Cash used in Financing Activities	2,430.87	428.09
Net increase in Cash and Cash Equivalents	26.92	(269.54)
Cash and Cash Equivalents as at beginning of the year	37.53	307.07
Cash and Cash Equivalents as at end of the year	64.45	37.53
Note to cash flow statement		
1 Components of cash and cash equivalents		
Balances with banks		
- Current accounts	63.30	36.02
- Deposit accounts (demand deposits and deposits having original maturity of 3 months or less)		
Cash on hand	1.16	1.51
Cash and cash equivalents considered in the cash flow statement	64.45	37.53

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 Limited

[Signature]
Director

Notes to the financial results

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 30/05/2023 and then approved by the Board of Directors in its meeting held on 30/05/2023.
- 2 Figures for the quarter ended 31 March 2023 are the balancing figures between audited figures for Twelve months ended 31 March 2023 and the published unaudited figures for the nine months ended December 2022.
- 3 The disclosures in respect of related party transactions are as per Annexure.
- 4 The audited consolidated accounts of of the subsidiary company 'Cambridge Construction (Delhi) Private Limited' have been consolidated in accordance with the Indian Accounting standard 110" Consolidated financial statement".
- 5 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. During the year, there has been an upward revision in the saleable area of the project on account of revision in building plan. Accordingly the saleable area, projected cost etc have been revised.
- 6 Previous period/year's figures have been regrouped/reclassified, wherever necessary, in order to make them comparable.

For MPDL Limited

For MPDL Limited

Rajesh Paliwal
Director & Chairman

Rajesh Paliwal
Director

Place: New Delhi
Date: 30/05/2023



MPDL LIMITED
ANNEXURE TO FINANCIAL RESULTS FOR THE YEAR ENDED 31 MARCH 2023

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. Bishwa Nath Chatterjee	Director		
Mr. Subhash Kumar Singh	Chief Finance Officer (Till 12.08.2021)		
Mr. Sanjeev Mittal	Director (Appointed on 10.08.2022)		
Mr. Santosh Kumar Jha	Whole Time Director (Appointed on 24.02.2023)		
Mr. Rajesh Paliwal	Director (Appointed on 24.02.2023)		
Mr. Vinod Shankar	Director (Resigned on 09.08.2022)		
Mr. Satyajit Pradhan	Chief Finance Officer (From 12.08.2021)		
Mrs. Rinkal	Company Secretary (From 02.08.2022)		
Mr Anurag Singh Rathore	Company Secretary (From 16.06.2020 to 30/11/2021)		
Mrs. Surbhi	Company Secretary (Till 01.08.2022)		
Cambridge Construction (Delhi) Pvt. Ltd	Subsidiary (from 12.08.2021)		
Galaxy Magnum Infraheights Ltd (Formerly Galaxy Monnet Infraheights Ltd)	Associates (Till 22.07.2021)		
Seminary Tie-up private Limited	Entities with joint control or significant influence		
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		
Transactions during the period/ year:			
Head	Name	31-Mar-23	31-Mar-22
Key Management Personnel			
Consultancy Charges	Mr. Braham Dutt Bhardwaj	0.38	2.46
Reimbursement of expenses	Mr. Braham Dutt Bhardwaj	0.14	0.72
Remuneration & Reimbursement Paid	Mr. Santosh Kumar Jha	1.73	-
Remuneration & Reimbursement Paid	Mr. Subhash Kumar Singh	-	9.12
Remuneration & Reimbursement Paid	Mr. Satyajit Pradhan	5.09	2.84
Remuneration & Reimbursement Paid	Mr. Anurag Singh Rathore	-	3.21
Remuneration & Reimbursement Paid	Mrs. Surbhi	1.56	1.55
Remuneration & Reimbursement Paid	Mrs. Rinkal	3.36	-
Directors Meeting Fees	Ms Babika Goel	0.06	0.04
Directors Meeting Fees	Mr. Bishwa Nath Chatterjee	0.06	0.04
Directors Meeting Fees	Mr. Vinod Shankar	0.02	0.04
Directors Meeting Fees	Mr. Sanjeev Mittal	0.04	-
Directors Meeting Fees	Mr. Rajesh Paliwal	0.01	-
Entities with joint control or significant influence			
Loan Taken	Seminary Tie-up private Limited	3,105.00	-
Interest Paid	Seminary Tie-up private Limited	88.92	-
Associates			
Office Rent Paid	Galaxy Magnum Infraheights Ltd	-	0.80
Closing Balances			
Mr. Braham Dutt Bhardwaj		0.10	-
Mr. Santosh Kumar Jha		0.01	-
Mr. Satyajit Pradhan		0.06	-
Ms Babika Goel		0.01	-
Mr. Bishwa Nath Chatterjee		0.01	-
Mr. Sanjeev Mittal		0.01	-
Mr. Rajesh Paliwal		0.01	-
Security Deposit Paid		-	0.60
Seminary Tie Up Private Limited		3,185.03	-
Salary Payable			
Mr. Satyajit Pradhan		-	0.24
Mrs. Surbhi		-	0.35



For MPDL Limited

(Signature)
Director

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

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

(Rs in Lacs, except per share data)

	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	Year Ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations					
	(a) Net Sales/ Income from operations	-137.04	782.10	281.12	1,419.26	756.15
	(b) Other Operating Income	0.00	0.00	0		0.00
2	Total Income from operations (net)	-137.04	782.10	281.12	1419.26	756.15
3	Other Income	70.45	28.32	537.55	148.85	636.36
4	Total Income (2 + 3)	-66.60	810.41	818.67	1568.11	1392.51
5	Expenses					
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Transportation charges	180.18	344.40	93.14	895.56	93.14
	(c) Purchase of stock-in-trade	0.00	0.00	7.13	-	35.61
	(d) Construction Expenses	386.85	597.48	284.89	1,770.86	898.19
	(e) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,381.11	-121.73	508.32	-1,707.65	346.08
	(f) Employee benefits expense	75.93	43.62	30.58	199.72	81.02
	(g) Finance Costs	94.02	0.00	0.00	94.02	16.50
	(h) Depreciation and amortization expense	104.62	9.12	17.75	133.85	21.53
	(i) Legal & Professional and Consultancy	5.99	46.18	3.86	55.17	12.99
	(j) Other expenses	68.04	37.58	47.04	251.87	138.13
	Total Expenses	-455.48	956.63	992.73	1,703.21	1643.53
6	Profit / (Loss) from operations before exceptional items and tax (4-5)	388.88	(146.22)	(174.06)	(135.09)	(251.02)
7	Exceptional Items	-104.89			-104.89	0.00
8	Profit / (Loss) from ordinary activities before tax (6 + 7)	283.99	(146.22)	(174.06)	(239.99)	(251.02)
9	Tax expense	144.65			144.65	0.00
10	Profit / (Loss) from continuing operations (8 + 9)	139.34	(146.22)	(174.06)	(384.64)	(251.02)
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 method	0.00	0.00	0.00	0.00	0.00
15	Less : Share of Profit/(loss) transferred to minority	0.00	0.00	0.00	0.00	0.00
16	Profit/ (loss) for the period (10+13+14-15)	139.34	(146.22)	(174.06)	(384.64)	(251.02)
17	Other Comprehensive Income (after tax)					
	A. (i) Items that will not be reclassified to profit or loss	-0.67	0.00	-16.63	-0.67	-16.63
	(ii) Income tax relating to items that will not be reclassified to profit and loss	0.17	0.00	0.00	0.17	0.00
	(iii) Net Gain/(Loss) on investments fair value through OCI	-130.00			-132.76	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
18	Total Comprehensive Income for the period (16+17) comprising profit/ (loss) and other comprehensive income for the period.	8.85	(146.22)	(190.69)	(517.89)	(267.65)
19	Net (loss)/profit attributable to:					
	(a) Owners of the Company	139.62	(146.20)	(173.99)	(384.25)	(250.94)
	(b) Non-controlling interest	-0.28	(0.01)	(0.07)	(0.38)	(0.09)
20	Other comprehensive income attributable to:					
	(a) Owners of the Company	-130.43	0.00	0.01	(133.19)	0.01
	(b) Non-controlling interest	-0.07	0.00	(0.01)	(0.07)	(0.01)
21	Total comprehensive income attributable to:					
	(a) Owners of the Company	9.19	(146.20)	(173.98)	(517.44)	(250.93)
	(b) Non-controlling interest	(0.35)	(0.01)	(0.08)	(0.45)	(0.09)
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
23	Earnings per equity Share (for continuing operations)					
	(a) Basic	1.88	(1.97)	(2.35)	(5.18)	(3.39)
	(b) Diluted	1.88	(1.97)	(2.35)	(5.18)	(3.39)
24	Earning per equity share (for discontinued operations)					
	(a) Basic	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00
25	Earning per equity share (for discontinued & continuing operations)					
	(a) Basic	1.88	(1.97)	(2.35)	(5.18)	(3.39)
	(b) Diluted	1.88	(1.97)	(2.35)	(5.18)	(3.39)



For MPDL Limited

MPDL LIMITED

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2023

(Rs. In Lacs)

PARTICULARS	AS AT 31.03.2023	AS AT 31.03.2022
I ASSETS		
(1) Non-current assets		
Property, plant and equipment		
-Tangible Assets	4,372.08	4,404.81
Right of use Asset	277.94	-
Capital Work In Progress	20.47	103.07
Goodwill	2,065.82	2,065.42
Financial assets		
(i) Investments	1,564.01	1,697.16
(ii) Loans	1,090.34	
(iii) Other Financial Assets	82.96	75.98
Deferred tax Assets (net)	97.69	
Other Non Current Assets	1,975.81	782.92
Sub Total	11,547.12	9,129.38
(2) Current assets		
Inventories	6,159.66	4,452.01
Financial assets		
(i) Trade receivables	415.21	402.71
(ii) Cash and cash equivalents	111.01	65.22
(iii) Bank balances other than (ii) above	79.25	147.47
(iv) Loans	589.58	874.97
(iii) Other financial assets	64.12	61.95
Other current assets	1,004.84	1,146.46
Sub Total	8,423.67	7,150.80
Total Assets	19,970.78	16,280.18
II EQUITY AND LIABILITIES		
(1) Equity		
Equity share capital	741.25	741.25
Other Equity	10,799.53	8,040.29
Sub Total	11,540.78	8,781.54
(2) Non-controlling interest	73.85	64.42
(3) LIABILITIES		
(a) Non-current liabilities		
Financial liabilities		
(i) Borrowings	838.43	142.60
(ii) Lease liabilities	154.33	-
Provisions	11.48	9.51
Other Financial Liabilities	9.13	9.13
Sub Total	1,013.37	161.23
(b) Current liabilities		
Financial liabilities		
(i) Borrowings	5,521.54	6,930.17
(ii) Trade Payables		
- Dues of micro and small enterprises	-	20.55
- Dues of creditors other than micro and small enterprises	230.71	25.72
(iii) Other financial liabilities	1,271.60	96.38
(iv) Lease liabilities	124.42	-
Other current liabilities	190.51	198.48
Provisions	3.99	1.69
Sub Total	7,342.78	7,272.99
Total Equity and Liabilities	19,970.78	16,280.18



For MPDL Limited
@Pallp

MPDL LIMITED

Consolidated Cash Flow Statement for the Year ended 31 March 2023

(Rs. in Lacs)

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	(239.99)	(249.20)
Adjusted for:		
Depreciation	133.85	21.50
Interest income	(41.94)	(2.69)
Gain on Sale of Investment	59.38	(145.06)
Profit On Sale of Investment	(0.01)	
Interest cost	30.23	16.90
Fixed Assets written off	104.89	1.87
Re-measurement gains (losses) on defined benefit plans	(0.67)	(1.82)
Excess Provisions written back	-	(431.24)
Share of Loss/(profit) from JV company	-	
	285.74	(540.54)
Operating Profit before Working Capital Changes	45.75	(789.74)
Adjusted for:		
Trade & Other Receivables	(2,098.23)	790.19
Inventories	(1,707.65)	346.08
Trade & Other Payable	174.40	(1,127.06)
Other current liabilities	1,181.57	49.92
	(2,449.91)	59.13
Cash Generated from Operations	(2,404.16)	(730.61)
Direct Taxes Paid	(242.17)	(242.17)
Net Cash from operating activities	(2,646.33)	(730.61)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant & Equipment	(31.12)	(13.44)
Recovery of Loan given	285.39	-
Increase/Decrease in Non current cash & bank balances	3.22	0
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	5.16	172.80
NCI holding upon consolidation	0.30	
Interest Received	41.94	2.69
Net Cash used in Investing Activities	304.89	41.91
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/ (Repayment) of Short Term Borrowings (Net)	2,023.49	302.39
Proceeds/ (Repayment) of Long Term Borrowings (Net)	(50.01)	-
Payment of lease liabilities	(92.23)	-
Proceeds/ (Repayment) of Long Term Borrowings (Net)	-	142.60
Interest Paid	(94.02)	(16.90)
Net Cash used in Financing Activities	2,387.23	428.09
Net Increase in Cash and Cash Equivalents	45.80	(260.61)
Cash and Cash Equivalents as at beginning of the year (Refer Note-2)	65.22	325.82
Cash and Cash Equivalents as at end of the year	111.01	65.22
Note to cash flow statement		
1 Components of cash and cash equivalents		
Balances with banks		
- Current accounts	109.62	61.48
- Deposit accounts (demand deposits and deposits having original maturity of 3 months or less)		
Cash on hand	1.39	3.74
Cash and cash equivalents considered in the cash flow statement	111.01	65.22

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.

For MPDL Limited

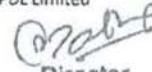
Director



Notes to the financial results

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 30/05/2023 and then approved by the Board of Directors in its meeting held on 30/05/2023.
- 2 Figures for the quarter ended 31 March 2023 are the balancing figures between audited figures for Twelve months ended 31 March 2023 and the published unaudited figures for the nine months ended December 2022.
- 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 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 as per accounting policy. During the quarter, there has been an upward revision in the saleable area of the project on account of revision in building plan. Accordingly the saleable area, projected cost etc have been revised.
- 6 Previous period/year's figures have been regrouped/reclassified, wherever necessary, in order to make them comparable.

For MPDL Limited
FOR MPDL Limited



Director
Rajesh Paliwal
Director & Chairman

Place: New Delhi
Date: 30/05/2023



MPDL LIMITED			
ANNEXURE TO FINANCIAL RESULTS FOR THE YEAR ENDED 31 MARCH 2023			
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. Bishwa Nath Chatterjee	Director		
Mr. Subhash Kumar Singh	Chief Finance Officer (Till 12.08.2021)		
Mr. Sanjeev Mittal	Director (Appointed on 10.08.2022)		
Mr. Santosh Kumar Jha	Whole Time Director (Appointed on 24.02.2023)		
Mr. Rajesh Paliwal	Director (Appointed on 24.02.2023)		
Mr. Vinod Shankar	Director (Resigned on 09.08.2022)		
Mr. Satyajit Pradhan	Chief Finance Officer (From 12.08.2021)		
Mrs. Rinkal	Company Secretary (From 02.08.2022)		
Mr. Anurag Singh Rathore	Company Secretary (From 16.06.2020 to 30/11/2021)		
Mrs. Surbhi	Company Secretary (Till 01.08.2022)		
Cambridge Construction (Delhi) Pvt. Ltd	Subsidiary (from 12.08.2021)		
Galaxy Magnum Infraheights Ltd (Formerly Galaxy Monnet Infraheights Ltd)	Associates (Till 22.07.2021)		
Seminary Tie-up private Limited	Entities with joint control or significant influence		
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		
Transactions during the period/ year:			
Head	Name	31-Mar-23	31-Mar-22
Key Management Personnel			
Consultancy Charges	Mr. Braham Dutt Bhardwaj	0.38	2.46
Reimbursement of expenses	Mr. Braham Dutt Bhardwaj	0.14	0.72
Remuneration & Reimbursement Paid	Mr. Santosh Kumar Jha	1.73	-
Remuneration & Reimbursement Paid	Mr. Subhash Kumar Singh	-	9.12
Remuneration & Reimbursement Paid	Mr. Satyajit Pradhan	5.09	2.84
Remuneration & Reimbursement Paid	Mr. Anurag Singh Rathore	-	3.21
Remuneration & Reimbursement Paid	Mrs. Surbhi	1.56	1.55
Remuneration & Reimbursement Paid	Mrs. Rinkal	3.36	-
Directors Meeting Fees	Ms Babika Goel	0.06	0.04
Directors Meeting Fees	Mr. Bishwa Nath Chatterjee	0.06	0.04
Directors Meeting Fees	Mr. Vinod Shankar	0.02	0.04
Directors Meeting Fees	Mr. Sanjeev Mittal	0.04	-
Directors Meeting Fees	Mr. Rajesh Paliwal	0.01	-
Entities with joint control or significant influence			
Loan Taken	Seminary Tie-up private Limited	3,105.00	-
Interest Paid	Seminary Tie-up private Limited	88.92	-
Associates			
Office Rent Paid	Galaxy Magnum Infraheights Ltd	-	0.80
Closing Balances			
Mr. Braham Dutt Bhardwaj		0.10	-
Mr. Santosh Kumar Jha		0.01	-
Mr. Satyajit Pradhan		0.06	-
Ms Babika Goel		0.01	-
Mr. Bishwa Nath Chatterjee		0.01	-
Mr. Sanjeev Mittal		0.01	-
Mr. Rajesh Paliwal		0.01	-
Security Deposit Paid		-	0.60
Seminary Tie Up Private Limited		3,185.03	-
Salary Payable		-	-
Mr. Satyajit Pradhan		-	0.24
Mrs. Surbhi		-	0.35



For MPDL Limited

 Director



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 2023 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 2023.

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 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:





O P BAGLA & CO LLP

CHARTERED ACCOUNTANTS

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Phase - 1, New Delhi - 110020
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- 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 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.





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Other Matters

The financial statements of the Company for the year ended 31st March 2022 were audited by the predecessor auditor, APAS & Co LLP, Chartered Accountants, who have expressed an unmodified opinion on those financial statements vide their audit report dated 30th May 2022.

Our opinion is not modified in respect of the above matter.

For O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS

FRNo. 000018N/N500091



(ATUL AGGARWAL)

PARTNER

M.No. 92656

UDIN : 23092656BGUFNT6488

PLACE : NEW DELHI

DATED : 30/05/2023





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 2023 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., 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 2023.

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.





OP BAGLA & CO LLP

CHARTERED ACCOUNTANTS

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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 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.





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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.
- 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 ability of the Group 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 consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entity within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entity included in the consolidated financial results of which we are the independent





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auditors. For the other entity included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Company and such other entity included in the consolidated financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

- The financial statements of the Company for the year ended 31st March 2022 were audited by the predecessor auditor, APAS & Co LLP, Chartered Accountants, who have expressed an unmodified opinion on those financial statements vide their audit report dated 30th May 2022.

Our opinion on the consolidated Financial Results is not modified in respect of the above matter 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 2023 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.

PLACE : NEW DELHI
DATED : 30/05/2023



For O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS
FRN. 000018N/N500091

(ATUL AGGARWAL)
PARTNER
M.No. 92656
UDIN : 23092656BGUFNU9723

MPDL LIMITED

E-mail / Online Upload Copy

MPDL\CS\2023-24

May 30th, 2023

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. O P Bagla & Co. LLP, 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, 2023.

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**



Rajesh Paliwal
Director & Chairman
DIN: 01779434



Director

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

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PAN: AADCM3323Q
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