

MPDL LIMITED

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MPDL\CS\2022-23\

November 11, 2022

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

Scrip Code – 532723

SUB: Outcome of Board Meeting of the Company held on November 11th, 2022 in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended time to time, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Friday, 11th November, 2022 has, inter-alia, considered and approved the following:

1. Un-Audited Standalone Financial Results of the company for the quarter and Half year ended September 30, 2022 together with the Limited Review Report, thereon by the Auditors, enclosed as **Annexure-1**
2. Un-Audited Consolidated Financial Results of the company for the quarter and Half Year ended September 30, 2022 together with the Limited Review Report, thereon by the Auditors, enclosed as **Annexure-2**.
3. The Board of Director took note of the following Matters:

- (a) Reclassification of Authorised Share Capital in the below given manner, approved by the Shareholders in the last held Annual General Meeting as well as Registrar of the Company.

V.The Authorised Share Capital of the Company is Rs. 22,50,00,000 (Rupees Twenty Two Crore and Fifty Lakhs Only) divided into 75,00,000 (Seventy Five Lakh Only) Equity Shares, Face Value of Rs. 10 /- (Rupees Ten) each and 15,00,000 (Fifteen Lakh Only) Preference Shares, Face value of Rs. 100/- (Rupees Hundred) each."

- (b) The Board of Directors have decided to pay the loan availed from Excella Fin Lea Limited therefore, execution of supplementary Loan Agreement is not required.



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

Registered Office
11/7, Mathura Road,
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MPDL LIMITED

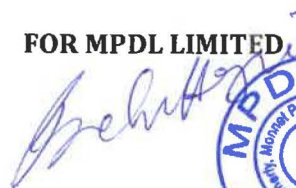

- (c) Pursuant to the reason mentioned above at point (b), the Board of Directors decided not to Increase the Authorised Share Capital of the Company for the time being.

The Board Meeting was commenced at 6:00 P.M. and concluded at 7:00 P.M.

You are requested to take the above information on record.

**THANKING YOU,
YOURS FAITHFULLY,**

FOR MPDL LIMITED

**BISHWA NATH CHATTERJEE
DIRECTOR
DIN: 08359823**



O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS

Regd. Office :
B-225, 5th Floor, Okhla Indl. Area
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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, 2022. 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
Firm Regn No. 000018N / N500091



PLACE : NEW DELHI
DATED : 11/11/2022

(Signature)
(ATUL AGGARWAL)
PARTNER
M.NO. 92656

UDIN: 22092656BC WE GL9689

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, 2022**(Rs. In Lacs)**

	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Net Sales/ Income from operations	299.01	153.66	46.23	452.66	380.99	596.68
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
2	Total Income from operations (net)	299.01	153.66	46.23	452.66	380.99	596.68
3	Other Income	0.68	1.03	33.91	1.71	77.42	78.95
4	Total income (2 + 3)	299.69	154.69	80.14	454.38	458.41	675.63
5	Expenses						
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Construction Expenses	379.98	396.37	250.42	776.35	436.33	898.19
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	28.49	-233.30	-188.62	-204.81	-28.96	-236.79
	(e) Employee benefits expense	13.51	15.41	8.01	28.92	15.78	37.29
	(f) Finance Costs	0.00	0.00	0.00	0.00	16.90	16.90
	(g) Depreciation and amortization expense	0.51	0.55	0.72	1.06	0.97	1.75
	(h) Legal & Professional and Consultancy	3.32	1.50	2.71	4.82	5.82	12.99
	(i) Other expenses	10.18	10.34	7.87	20.52	11.84	45.72
	Total Expenses	436.00	190.87	81.12	626.86	458.68	776.05
6	Profit / (Loss) from operations before exceptional items and tax (4-	(136.31)	(36.18)	(0.97)	(172.49)	(0.27)	(100.42)
7	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
8	Profit / (Loss) from ordinary activities before tax (6 + 7)	(136.31)	(36.18)	(0.97)	(172.49)	(0.27)	(100.42)
9	Tax expense	0.00	0.00	0.00	0.00	0.00	0.00
10	Profit / (Loss) from continuing operations (8 + 9)	(136.31)	(36.18)	(0.97)	(172.49)	(0.27)	(100.42)
11	Profit/ (loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00



13	Profit/ (loss) from discontinued operations (after tax) (11-12)	0.00	0.00	0.00	0.00	0.00	0.00
14	Profit/ (loss) for the period (10+13)	(136.31)	(36.18)	(0.97)	(172.49)	(0.27)	(100.42)
15	Other Comprehensive Income (after tax)						
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(1.82)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
16	Total Comprehensive Income for the period (14+15) comprising	(136.31)	(36.18)	(0.97)	(172.49)	(0.27)	(102.25)
17	Paid-up equity share capital	741.25	741.25	741.25	741.25	741.25	741.25
18	Earnings per equity Share (for continuing operations)						
	(a) Basic	(1.84)	(0.49)	(0.01)	(2.33)	(0.00)	(1.38)
	(b) Diluted	(1.84)	(0.49)	(0.01)	(2.33)	(0.00)	(1.38)
19	Earning per equity share (for discontinued operations)						
	(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
20	Earning per equity share (for discontinued & continuing						
	(a) Basic	(1.84)	(0.49)	(0.01)	(2.33)	(0.00)	(1.38)
	(b) Diluted	(1.84)	(0.49)	(0.01)	(2.33)	(0.00)	(1.38)



MPDL LIMITED**STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER, 2022****(Rs. In Lacs)**

PARTICULARS	AS AT 30.09.2022	AS AT 31.03.2022
I ASSETS		
(1) Non-current assets		
Property, plant and equipment	6.63	8.38
Financial assets		
(i) Investments	2,020.14	2,020.14
(iii) Other Financial Assets	45.75	42.83
Other Non Current Assets	352.96	350.45
Sub Total	2,425.48	2,421.80
(2) Current assets		
Inventories	4,649.69	4,444.88
Financial assets		
(i) Trade receivables	688.28	392.45
(ii) Cash and cash equivalents	258.28	37.53
(iii) Bank balances other than (ii) above	35.68	67.00
Other current assets	1,010.06	886.58
Sub Total	6,641.98	5,828.43
Total Assets	9,067.47	8,250.24
II EQUITY AND LIABILITIES		
(1) Equity		
Equity share capital	741.25	741.25
Other Equity	4,313.94	4,486.44
Sub Total	5,055.19	5,227.69
(2) LIABILITIES		
(a) Non-current liabilities		
Financial liabilities		
(i) Borrowings	118.77	142.60
Provisions	9.51	9.51
Sub Total	128.28	152.11
(b) Current liabilities		
Financial liabilities		
(i) Borrowings	3,632.22	2,590.17
(ii) Trade Payables		
- Dues of micro and small enterprises	30.06	20.55
- Dues of creditors other than micro and small enterprises	23.40	24.54
(iii) Other financial liabilities	75.38	96.35
Other current liabilities	122.39	138.29
Provisions	0.54	0.54
Sub Total	3,883.99	2,870.44
Total Equity and Liabilities	9,067.47	8,250.24



MPDL LIMITED

Standalone Cash Flow Statement for the Year ended 30 SEPTEMBER 2022

(Rs. In Lacs)

Particulars	Period Ended 30th September 2022	Year ended 31 March 2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	(172.49)	(100.42)
Adjusted for :		
Depreciation	1.06	1.75
Interest income	(1.71)	(2.15)
Gain on Sale of Investment	-	(76.80)
Other Income	-	-
Interest cost	-	16.90
Fixed Assets written off	-	1.87
Re-measurement gains (losses) on defined benefit plans	-	(1.82)
	(0.65)	(60.25)
Operating Profit before Working Capital Changes	(173.14)	(160.67)
Adjusted for :		
Trade & Other Receivables	(393.43)	(415.38)
Inventories	(204.81)	(236.79)
Trade & Other Payable	8.37	(104.66)
Other current liabilities	(36.88)	49.92
	(626.75)	(706.91)
Cash Generated from Operations	(799.88)	(867.59)
Direct Taxes Paid	-	-
Net Cash from operating activities	(799.88)	(867.59)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant & Equipment	(0.06)	(4.98)
Proceeds from sale of Property Plant & Equipment	0.76	-
Proceeds from sale of Investment	-	172.80
Interest Received	1.71	2.15
Net Cash used in Investing Activities	2.41	169.96
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/ (Repayment) of Short Term Borrowings (Net)	1,042.06	302.39
Proceeds/ (Repayment) of Long Term Borrowings (Net)	(23.63)	142.60
Interest Paid	-	(16.90)
Net Cash used in Financing Activities	1,018.23	428.09
Net Increase in Cash and Cash Equivalents	220.75	(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	258.28	37.53
Note to cash flow statement		
1 Components of cash and cash equivalents		
Balances with banks		
- Current accounts	257.36	36.02
- Deposit accounts (demand deposits and deposits having original maturity of 3 months or less)		
Cash on hand	0.91	1.51
Cash and cash equivalents considered in the cash flow statement	258.28	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.



Notes :

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 11/11/2022, and then approved by the Board of Directors in its meeting held on 11/11/2022. The results for the quarter ended 30.09.2022 have been subject to a Limited Review by the auditors.
- 2 The figures for the quarter ended 30th September 2022 and 30th September 2021 have been derived by deducting the year to date unaudited figures for the period ended 30th June 2022 and 30th June 2021 from the unaudited figures for the period ended 30th september 2022 and 30th September 2021 respectively.
- 4 Previous period/year's figures have been regrouped/reclassified, wherever necessary, in order to make them comparable.

Place: New Delhi

Date: 11-11-2022



for MPDL Limited

MR. BISHWA NATH CHATTERJEE

Director





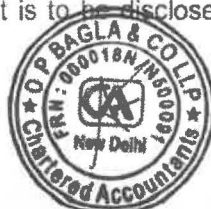
O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS

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Phase - 1, New Delhi - 110020
Ph.: 011-47011850, 51, 52, 53
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Website : www.opbco.in

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

TO THE BOARD OF DIRECTORS OF MPDL LIMITED

- 1 We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of MPDL Limited (the Parent), and its share of the net loss after tax and total comprehensive income/ (loss) of its Subsidiary for the quarter ended 30.09.2022, being submitted by MPDL Limited pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2 This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3 We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
- 4 Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition 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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5 In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. includes the results of "CAMBRIDGE CONSTRUCTION (DELHI) PVT. LTD", (Subsidiary).
- b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net loss) and other comprehensive income and other financial information of the Group for the period ended 30/09/2022.

We draw attention to the following matters:-


We did not review the interim financial statements of the Subsidiary Company whose interim Financial information reflects total revenue of Rs 321.54 Lacs and net Loss of Rs 205.28 Lacs and other comprehensive loss is 2.76 lacs, for the period ended 30/09/2022, as considered in the consolidated unaudited financial results. These interim financial statements have not been reviewed by other auditors and is furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this Subsidiary, is based 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.

PLACE : NEW DELHI
DATED : 11/11/2022



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


(ATUL AGGARWAL)
PARTNER

M.NO. 92656

UDIN: 22092656BCWEYF8191

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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs. In Lacs)

	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Net Sales/ Income from operations	480.20	294.00	99.72	774.20	434.48	756.15
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
2	Total income from operations (net)	480.20	294.00	99.72	774.20	434.48	756.15
3	Other Income	24.94	25.14	44.41	50.09	87.93	636.36
4	Total income (2 + 3)	505.15	319.15	144.14	824.29	522.41	1392.51
5	Expenses						
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Transportation charges	235.30	135.69	0.00	370.98	0.00	93.14
	(c) Purchase of stock-in-trade	0.00	0.00	28.48	0.00	28.48	35.61
	(d) Construction Expenses	379.98	396.37	250.42	776.35	436.33	898.19
	(e) Changes in inventories of finished goods, work-in-progress and stock-in-trade	28.49	-233.30	-188.62	-204.81	-28.96	346.08
	(f) Employee benefits expense	38.24	41.93	17.86	80.17	25.63	81.20
	(g) Finance Costs	0.00	0.00	0.00	0.00	16.90	16.90
	(h) Depreciation and amortization expense	10.09	10.02	2.16	20.11	2.41	21.50
	(i) Legal & Professional and Consultancy	1.50	1.50	2.71	3.00	5.82	12.99
	(j) Other expenses	108.70	47.55	53.04	156.25	57.02	138.10
	Total Expenses	802.31	399.75	166.06	1,202.06	543.63	1,643.71
6	Profit / (Loss) from operations before exceptional items and tax (4-	(297.16)	(80.61)	(21.93)	(377.76)	(21.23)	(251.20)
7	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
8	Profit / (Loss) from ordinary activities before tax (6 + 7)	(297.16)	(80.61)	(21.93)	(377.76)	(21.23)	(251.20)
9	Tax expense	0.00	0.00	0.00	0.00	0.00	0.00
10	Profit / (Loss) from continuing operations (8 + 9)	(297.16)	(80.61)	(21.93)	(377.76)	(21.23)	(251.20)
11	Profit/ (loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
13	Profit/ (loss) from discontinued operations (after tax) (11-12)	0.00	0.00	0.00	0.00	0.00	0.00
14	Share of Profit/(loss) of Joint Ventures accounted for using equity	0.00	0.00	0.00	0.00	(3.64)	0.00



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15	Less : Share of Profit/(loss) transferred to minority	0.00	0.00	(0.01)	0.00	(0.01)	0.00
16	Profit/ (loss) for the period (10+13+14-15)	(297.16)	(80.61)	(21.92)	(377.76)	(24.86)	(251.20)
17	Other Comprehensive Income (after tax)						
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(16.63)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
	(iii) Net Gain/(Loss) on Investments fair value through OCI	0.00	(2.76)	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.	(297.16)	(83.37)	(21.92)	(377.76)	(24.86)	(267.84)
19	Net (loss)/profit attributable to:						
	(a) Owners of the Company	(297.08)	(80.58)	0.00	(377.66)	0.00	(250.94)
	(b) Non-controlling interest	(0.09)	(0.02)	0.00	(0.11)	0.00	(0.08)
20	Other comprehensive income attributable to:						
	(a) Owners of the Company	0.00	(2.76)	0.00	(2.76)	0.00	0.01
	(b) Non-controlling interest	0.00	0.00	0.00	0.00	0.00	(0.01)
21	Total comprehensive income attributable to:						
	(a) Owners of the Company	(297.08)	(83.34)	0.00	(380.42)	0.00	(250.93)
	(b) Non-controlling interest	(0.09)	(0.02)	0.00	(0.11)	0.00	(0.09)
22	Paid-up equity share capital	741.25	741.25	741.25	741.25	741.25	741.25
23	Earnings per equity Share (for continuing operations)						
	(a) Basic	(4.01)	(1.09)	(0.30)	(5.10)	(0.34)	(3.39)
	(b) Diluted	(4.01)	(1.09)	(0.30)	(5.10)	(0.34)	(3.39)
24	Earning per equity share (for discontinued operations)						
	(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
25	Earning per equity share (for discontinued & continuing)						
	(a) Basic	(4.01)	(1.09)	(0.30)	(5.10)	(0.34)	(3.39)
	(b) Diluted	(4.01)	(1.09)	(0.30)	(5.10)	(0.34)	(3.39)



BS

MPDL LIMITED**CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2022**

(Rs. In Lacs)

PARTICULARS	AS AT 30.09.2022	AS AT 31.03.2022
I ASSETS		
(1) Non-current assets		
Property, plant and equipment	4,386.12	4,404.81
-Other intangible assets	2,065.42	2,065.42
Capital Work In Progress	124.25	103.07
Financial assets		
(i) Investments	1,694.01	1,697.16
(iii) Other Financial Assets	82.44	75.98
Other Non Current Assets	788.28	782.92
Sub Total	9,140.52	9,129.38
(2) Current assets		
Inventories .	4,656.82	4,452.01
Financial assets		
(i) Trade receivables	741.00	402.71
(ii) Cash and cash equivalents	291.07	65.22
(iii) Bank balances other than (ii) above	115.95	147.47
(iv) Loans	704.45	874.97
(v) Other Financial Assets	64.56	61.95
Other current assets	1,275.09	1,146.46
Sub Total	7,848.95	7,150.80
Total Assets	16,989.47	16,280.18
II EQUITY AND LIABILITIES		
(1) Equity		
Equity share capital	741.25	741.25
Other Equity	7,670.30	8,040.30
Sub Total	8,411.55	8,781.55
(2) Non-controlling Interest	53.76	64.42
(3) LIABILITIES		
(a) Non-current liabilities		
Financial liabilities		
(i) Borrowings	118.77	142.60
Provisions	9.51	9.51
Other Financial Liabilities	52.81	9.13
Sub Total	181.08	161.24
(b) Current liabilities		
Financial liabilities		
(i) Borrowings	8,000.22	6,930.17
(ii) Trade Payables		
- Dues of micro and small enterprises	31.08	20.55
- Dues of creditors other than micro and small enterprises		25.72
	31.04	
(iii) Other financial liabilities	75.42	96.38
Other current liabilities	204.18	198.48
Provisions	1.10	1.69
Sub Total	8,343.05	7,272.99
Total Equity and Liabilities	16,989.47	16,280.18



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MPDL LIMITED

Consolidated Cash Flow Statement for the Period ended 30 SEPTEMBER 2022

(Rs. in Lacs)

Particulars	Period Ended 30th September 2022	Year ended 31 March 2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	(377.76)	(249.20)
Adjusted for :		
Depreciation	20.11	21.50
Interest income	(1.71)	(2.69)
Gain on Sale of Investment	-	(145.06)
Other Income	-	-
Interest cost	(1.97)	16.90
Fixed Assets written off	-	1.87
Re-measurement gains (losses) on defined benefit plans	-	(1.82)
Excess provision written off	-	(431.24)
	16.43	(540.54)
Operating Profit before Working Capital Changes	(361.33)	(789.74)
Adjusted for :		
Trade & Other Receivables	(279.51)	790.19
Inventories	(204.81)	346.08
Trade & Other Payable	81.85	(1,127.06)
Other current liabilities	(36.88)	49.92
	(439.64)	59.13
Cash Generated from Operations	(800.97)	(730.61)
Direct Taxes Paid	-	-
Net Cash from operating activities	(800.97)	(730.61)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant & Equipment	(23.35)	(13.44)
Proceeds from sale of Property Plant & Equipment	0.76	-
Investment in Shares (net)	(0.70)	(45.02)
Investments in Fixed Deposit receipt	0.20	(75.10)
Payment for acquisition of shares from NCI	-	(0.02)
Proceeds from sale of Investment	-	172.80
Interest Received	3.68	2.69
Net Cash used in Investing Activities	(19.41)	41.91
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/ (Repayment) of Short Term Borrowings (Net)	1,070.06	302.39
Proceeds/ (Repayment) of Long Term Borrowings (Net)	(23.83)	142.60
Interest Paid	-	(18.90)
Net Cash used in Financing Activities	1,046.23	426.09
Net increase in Cash and Cash Equivalents	225.85	(260.61)
Cash and Cash Equivalents as at beginning of the year	65.22	325.82
Cash and Cash Equivalents as at end of the year	291.07	65.22
Note to cash flow statement		
1 Components of cash and cash equivalents		
Balances with banks		
- Current accounts	290.16	61.48
- Deposit accounts (demand deposits and deposits having original maturity of 3 months or less)		
Cash on hand	0.91	3.74
Cash and cash equivalents considered in the cash flow statement	291.07	65.22

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.



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Notes :

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 11/11/2022, and then approved by the Board of Directors in its meeting held on 11/11/2022. The results for the quarter ended 30.09.2022 have been subject to a Limited Review by the auditors.
- 2 The figures for the quarter ended 30th September 2022 and 30th September 2021 have been derived by deducting the year to date unaudited figures for the period ended 30th June 2022 and 30th June 2021 from the unaudited figures for the period ended 30th september 2022 and 30th September 2021 respectively.
- 4 Previous period/year's figures have been regrouped/reclassified, wherever necessary, in order to make them comparable.

Place: New Delhi

Date: 11-11-2022



for MPDL Limited

MR. BISHWA NATH CHATTERJEE

Director

