

# MPDL LIMITED

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**November 09, 2023**

**Bombay Stock Exchange Ltd.,  
Phiroze Jeejibhoy Towers, Dalal Street,  
Mumbai - 400 001**

**Scrip Code – 532723**

**Sub: Outcome of Board Meeting of MPDL Limited (“the Company”)**

Dear Sir/Madam,

With reference to the captioned subject, we would like to inform you that the Board of Directors at their meeting held today i.e. November 09, 2023 (commenced at 05:00 P.M. and concluded at 06:00 P.M.) has inter-alia considered and approved the Un-Audited Standalone and Consolidated Financial Results of the Company (which have been subjected to Limited Review by the Statutory Auditors) for the Quarter and Half Year ended on 30<sup>th</sup> September, 2023 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Copy of Un-Audited Standalone and Consolidated Financial Results along with Limited Review Reports of M/s O.P. Bagla & Co. LLP, Statutory Auditors of the Company, is enclosed herewith.

This is for your information and record.

**For MPDL Limited**

**BHUMIKA CHADHA  
COMPANY SECRETARY & COMPLIANCE OFFICER**

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**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  
**GST Haryana :** 06AADCM3323Q1ZA  
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**O P BAGLA & CO LLP**  
CHARTERED ACCOUNTANTS

Regd. Office :  
B-225, 5th Floor, Okhla Indl. Area  
Phase - 1, New Delhi - 110020  
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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 30<sup>th</sup> September, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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

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

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

(ATUL AGGARWAL)

PARTNER

M.No. 92656

UDIN : 23092656BGUFUJ3588

PLACE : NEW DELHI

DATED : 09/11/2023



**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, 2023**

(Rs in Lacs, except per share data)

	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income from Operations</b>						
	(a) Net Sales/ Income from operations	136.60	210.11	299.01	346.71	452.66	434.78
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
2	<b>Total income from operations (net)</b>	<b>136.60</b>	<b>210.11</b>	<b>299.01</b>	<b>346.71</b>	<b>452.66</b>	<b>434.78</b>
3	Other Income (Refer Note-5)	2,605.50	24.04	0.68	2,629.54	1.71	41.95
4	<b>Total income (2 + 3)</b>	<b>2742.10</b>	<b>234.15</b>	<b>299.69</b>	<b>2976.25</b>	<b>454.38</b>	<b>476.73</b>
5	<b>Expenses</b>						
	(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	349.28	546.04	379.98	895.32	776.35	1770.66
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-223.62	-364.15	28.49	-587.77	-204.81	-1707.65
	(e) Employee benefits expense	11.33	15.03	13.51	26.36	28.92	67.00
	(f) Finance Costs	22.60	22.36	0.00	44.96	0.00	34.64
	(g) Depreciation and amortization expense	0.59	0.51	0.51	1.10	1.06	2.13
	(h) Legal & Professional and Consultancy	4.39	3.03	3.32	7.42	4.82	10.23
	(i) Other expenses	16.20	34.07	10.18	50.27	20.52	47.77
	<b>Total Expenses</b>	<b>180.77</b>	<b>256.89</b>	<b>436.00</b>	<b>437.66</b>	<b>626.86</b>	<b>224.78</b>
6	<b>Profit / (Loss) from operations before exceptional items and tax (4-5)</b>	<b>2561.33</b>	<b>(22.74)</b>	<b>(136.31)</b>	<b>2538.59</b>	<b>(172.49)</b>	<b>251.94</b>
7	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
8	<b>Profit / (Loss) from ordinary activities before tax (6 + 7)</b>	<b>2561.33</b>	<b>(22.74)</b>	<b>(136.31)</b>	<b>2538.59</b>	<b>(172.49)</b>	<b>251.94</b>
9	Tax expense	120.90	0.00	0.00	120.90	0.00	-97.52
10	<b>Profit / (Loss) from continuing operations (8 + 9)</b>	<b>2440.43</b>	<b>(22.74)</b>	<b>(136.31)</b>	<b>2417.69</b>	<b>(172.49)</b>	<b>349.46</b>
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	<b>Profit/ (loss) for the period (10+13)</b>	<b>2440.43</b>	<b>(22.74)</b>	<b>(136.31)</b>	<b>2417.69</b>	<b>(172.49)</b>	<b>349.46</b>
15	<b>Other Comprehensive Income (after tax)</b>						
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	-0.67
	(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	0.17
	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	<b>Total Comprehensive Income for the period (14+15) comprising</b>	<b>2440.43</b>	<b>(22.74)</b>	<b>(136.31)</b>	<b>2417.69</b>	<b>(172.49)</b>	<b>348.95</b>
17	Paid-up equity share capital	741.25	741.25	741.25	741.25	741.25	741.25
18	<b>Earnings per equity Share (for continuing operations)</b>						
	(a) Basic	32.92	(0.31)	(1.84)	32.62	(2.33)	4.71
	(b) Diluted	32.92	(0.31)	(1.84)	32.62	(2.33)	4.71
19	<b>Earning per equity share (for discontinued operations)</b>						
	(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	<b>Earning per equity share (for discontinued &amp; continuing)</b>						
	(a) Basic	32.92	(0.31)	(1.84)	32.62	(2.33)	4.71
	(b) Diluted	32.92	(0.31)	(1.84)	32.62	(2.33)	4.71

**For MPDL LTD.**



*(Signature)*  
**Director**

**MPDL LIMITED****STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER 2023****(Rs. In Lacs)**

<b>PARTICULARS</b>	<b>AS AT 30.09.2023</b>	<b>AS AT 31.03.2023</b>
<b>I ASSETS</b>		
<b>(1) Non-current assets</b>		
Property, plant and equipment	6.90	6.83
Financial assets		
(i) Investments	940.14	2,020.14
(ii) Loans	1,090.34	1,090.34
(iii) Other Financial Assets	46.93	45.75
Deferred tax Assets (net)	97.69	97.69
Other Non Current Assets	1,557.55	1,557.55
<b>Sub Total</b>	<b>3,739.53</b>	<b>4,818.30</b>
<b>(2) Current assets</b>		
Inventories	6,740.29	6,152.53
Financial assets		
(i) Trade receivables	683.83	379.89
(ii) Cash and cash equivalents	163.93	64.45
(iii) Bank balances other than (ii) above	2.00	2.00
Other current assets	1,443.74	958.11
<b>Sub Total</b>	<b>9,033.79</b>	<b>7,556.98</b>
<b>Total Assets</b>	<b>12,773.33</b>	<b>12,375.28</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
Equity share capital	741.25	741.25
Other Equity	7,253.09	4,835.39
<b>Sub Total</b>	<b>7,994.34</b>	<b>5,576.64</b>
<b>(2) LIABILITIES</b>		
<b>(a) Non-current liabilities</b>		
Financial liabilities		
(i) Borrowings	64.05	92.59
Provisions	5.97	11.48
<b>Sub Total</b>	<b>70.02</b>	<b>104.07</b>
<b>(b) Current liabilities</b>		
Financial liabilities		
(i) Borrowings	3,619.30	5,105.68
(ii) Trade Payables		
- Dues of micro and small enterprises	0.60	-
- Dues of creditors other than micro and small enterprises	244.74	174.10
(iii) Other financial liabilities	500.40	1,271.51
Other current liabilities	228.06	142.63
Provisions	115.87	0.64
<b>Sub Total</b>	<b>4,708.97</b>	<b>6,694.56</b>
<b>Total Equity and Liabilities</b>	<b>12,773.33</b>	<b>12,375.28</b>

**For MPDL LTD.****Director**



## MPDL LIMITED

### Standalone Cash Flow Statement for the Period ended 30th September 2023

Particulars	(Rs. In Lacs)	
	Period ended 30 September 2023	Year ended 31 March 2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) before tax	2,538.59	251.94
Adjusted for :		
Depreciation	1.10	2.13
Interest income	(48.34)	(41.94)
Gain on Sale of Investment	(2,581.20)	-
Profit On Sale of investment	-	(0.01)
Interest cost	44.96	34.64
Fixed Assets written off	-	-
Re-measurement gains (losses) on defined benefit plans	-	(0.67)
	(2,583.48)	(5.84)
<b>Operating Profit before Working Capital Changes</b>	(44.89)	246.11
Adjusted for :		
Trade & Other Receivables	(790.75)	(2,294.33)
Inventories	(587.77)	(1,707.65)
Trade & Other Payable	71.23	129.01
Other current liabilities	(691.19)	1,181.57
	(1,998.47)	(2,691.40)
<b>Cash Generated from Operations</b>	(2,043.36)	(2,445.30)
Direct Taxes Paid	(5.67)	-
<b>Net Cash from operating activities</b>	(2,049.03)	(2,445.30)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property Plant & Equipment	(1.16)	(1.34)
Proceeds from sale of Property Plant & Equipment	-	0.75
Increase/Decrease in Non current cash & bank balances		
Capital work in progress		
Proceeds from sale of Investment	3,661.20	-
Interest Received	48.34	41.94
<b>Net Cash used in Investing Activities</b>	3,708.38	41.35
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds/ (Repayment) of Short Term Borrowings (Net)	(1,486.38)	2,515.51
Proceeds/ (Repayment) of Long Term Borrowings (Net)	(28.54)	(50.01)
Interest Paid	(44.96)	(34.64)
<b>Net Cash used in Financing Activities</b>	(1,559.88)	2,430.87
<b>Net increase in Cash and Cash Equivalents</b>	99.47	26.92
Cash and Cash Equivalents as at beginning of the year	64.45	37.53
<b>Cash and Cash Equivalents as at end of the year</b>	163.93	64.45
<b>Note to cash flow statement</b>		
1 Components of cash and cash equivalents		
Balances with banks		
- Current accounts	163.68	63.30
- Deposit accounts (demand deposits and deposits having original maturity of 3 months or less)		
Cash on hand	0.25	1.16
<b>Cash and cash equivalents considered in the cash flow statement</b>	163.93 (0.00)	64.45

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



For MPDL LTD.

*(Signature)*  
Director

**Notes :**

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 09/11/2023, and approved by the Board of Directors in their meeting held on 09/11/2023. The results for the quarter ended 30.09.2023 have been subject to a Limited Review by the auditors.
- 2 The figures for the quarter ended 30th September 2023 and 30th September 2022 have been derived by deducting the year to date unaudited figures for the period ended 30th June 2023 and 30th June 2022 from the unaudited figures for the period ended 30th September 2023 and 30th September 2022 respectively.
- 3 The figures for the previous year in consolidated financial statements are not comparable because Cambridge Construction (Delhi) Pvt Ltd ceased to be Subsidiary company w.e.f September 26, 2023. Consequently Cambridge Construction (Delhi) Pvt Ltd has become Associates Company (holding 48.98% of equity share capital) of MPDL Ltd.
- 4 Other income includes Rs 2581.20 lacs being Gain on sale of investment during the period.
- 5 Previous period/year's figures have been regrouped/reclassified, wherever necessary, in order to make them comparable.

Place: New Delhi  
Date: 09.11.2023



For MPDL Limited

**For MPDL LTD.**

Rajesh Paliwal  
Director & Chairman

*Rajesh Paliwal*  
Director



**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/Associates for the quarter ended 30.09.2023, 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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Ph.: 011-47011850, 51, 52, 53  
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Website : www.opbco.in

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

a. includes the results of "CAMBRIDGE CONSTRUCTION (DELHI) PVT. LTD", being a subsidiary up-to 25/09/2023 and thereafter as an associate.

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

c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net loss] and other comprehensive income and other financial information of the Group for the quarter ended 30/09/2023.

We draw attention to the following matters:-

We did not review the interim financial statements of the Subsidiary Company wherein the Parent Company's share of Loss aggregates Rs 204.74 Lacs and other comprehensive gain is Rs 2.21 lacs, for the period 01/04/2023 to 25/09/2023, as considered in the consolidated unaudited financial results on line by line method and thereafter consolidated by equity method being an associate company. These interim financial statements have not been reviewed by auditors and is furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the Subsidiary/Associate, is based solely on the unaudited management accounts and the procedures performed by us as stated here in above.

Our opinion is not modified in respect of this matter.

PLACE : NEW DELHI  
DATED : 09/11/2023



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

(ATUL AGGARWAL)  
PARTNER  
M.No. 92656  
UDIN : 23092656BGUFUK7618



**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, 2023**

(Rs in Lacs, except per share data)

	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income from Operations</b>						
	(a) Net Sales/ Income from operations	321.93	333.64	480.20	655.58	774.20	1,419.26
	(b) Other Operating Income	0.00	0.00	0.00	0	0.00	0.00
2	<b>Total income from operations (net)</b>	<b>321.93</b>	<b>333.64</b>	<b>480.20</b>	<b>655.58</b>	<b>774.20</b>	<b>1419.26</b>
3	Other Income	2,636.91	39.20	24.94	2,676.11	50.09	148.85
4	<b>Total income (2 + 3)</b>	<b>2958.84</b>	<b>372.84</b>	<b>505.15</b>	<b>3331.69</b>	<b>824.29</b>	<b>1568.11</b>
5	<b>Expenses</b>						
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Transportation charges	71.16	155.16	235.30	226.32	370.98	895.56
	(c) Purchase of stock-in-trade	0.00	0.00	0.00		0.00	0.00
	(d) Construction Expenses	349.28	546.04	379.98	895.32	776.35	1,770.66
	(e) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-223.62	-364.15	28.49	-587.77	-204.81	-1,707.65
	(f) Employee benefits expense	68.03	68.23	38.24	136.26	80.17	199.72
	(g) Finance Costs	19.37	60.02	0.00	79.39	0.00	94.02
	(h) Depreciation and amortization expense	-14.86	17.04	10.09	2.18	20.11	133.85
	(i) Legal & Professional and Consultancy	4.40	12.23	1.50	16.63	3.00	55.17
	(j) Other expenses	125.88	106.41	108.70	232.29	156.25	261.87
	<b>Total Expenses</b>	<b>399.64</b>	<b>600.98</b>	<b>802.31</b>	<b>1,000.62</b>	<b>1202.06</b>	<b>1703.21</b>
6	<b>Profit / (Loss) from operations before exceptional items and tax (4-5)</b>	<b>2559.20</b>	<b>(228.14)</b>	<b>-297.16</b>	<b>2331.06</b>	<b>(377.76)</b>	<b>(135.09)</b>
7	Exceptional Items	0.00		0.00		0.00	-104.89
8	<b>Profit / (Loss) from ordinary activities before tax (6 ± 7)</b>	<b>2559.20</b>	<b>(228.14)</b>	<b>-297.16</b>	<b>2331.06</b>	<b>(377.76)</b>	<b>(239.99)</b>
9	Tax expense	120.90	0	0.00	120.90	0.00	144.65
10	<b>Profit / (Loss) from continuing operations (8 ± 9)</b>	<b>2438.30</b>	<b>(228.14)</b>	<b>(297.16)</b>	<b>2210.16</b>	<b>(377.76)</b>	<b>(384.64)</b>
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 method	0.00	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	0.00
16	<b>Profit/ (loss) for the period (10+13+14-15)</b>	<b>2438.30</b>	<b>(228.14)</b>	<b>(297.16)</b>	<b>2210.16</b>	<b>(377.76)</b>	<b>(384.64)</b>
17	<b>Other Comprehensive Income (after tax)</b>						
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	-0.67
	(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	0.17
	(iii) Net Gain/(Loss) on Investments fair value through OCI	2.21	0.00	0.00	2.21	0.00	-132.76
	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
18	<b>Total Comprehensive Income for the period (16+17) comprising profit/ (loss) and other comprehensive income for the period.</b>	<b>2440.51</b>	<b>(228.14)</b>	<b>(297.16)</b>	<b>2212.37</b>	<b>(377.76)</b>	<b>(517.89)</b>
19	<b>Net (loss)/profit attributable to:</b>						
	(a) Owners of the Company	2,418.17	(207.90)	-297.08	2210.27	(377.66)	(384.25)
	(b) Non-controlling interest	20.13	(20.23)	-0.09	(0.11)	(0.11)	(0.38)
20	<b>Other comprehensive income attributable to:</b>						
	(a) Owners of the Company	2.20	0.00	0.00	2.20	(2.76)	(133.19)
	(b) Non-controlling interest	0.01	0.00	0.00	0.01	0.00	(0.07)
21	<b>Total comprehensive income attributable to:</b>						
	(a) Owners of the Company	2,420.48	(208.01)	-297.08	2212.48	(380.42)	(517.44)
	(b) Non-controlling interest	20.02	(20.13)	-0.09	(0.11)	(0.11)	(0.45)
22	<b>Paid-up equity share capital</b> (Face Value Rs.10/- per Share fully paid-up)	<b>741.25</b>	<b>741.25</b>	<b>741.25</b>	<b>741.25</b>	<b>741.25</b>	<b>741.25</b>
23	<b>Earnings per equity Share (for continuing operations)</b>						
	(a) Basic	32.62	(2.81)	-4.01	29.82	(5.10)	(5.18)
	(b) Diluted	32.62	(2.81)	-4.01	29.82	(5.10)	(5.18)
24	<b>Earning per equity share (for discontinued operations)</b>						
	(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	<b>Earning per equity share (for discontinued &amp; continuing operations)</b>						
	(a) Basic	32.62	(2.81)	-4.01	29.82	(5.10)	(5.18)
	(b) Diluted	32.62	-2.81	-4.01	29.82	(5.10)	(5.18)



**For MPDL LTD.**

*Signature*  
**Director**

# MPDL LIMITED

## CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2023

(Rs. In Lacs)

PARTICULARS	AS AT 30.09.2023	AS AT 31.03.2023
<b>I ASSETS</b>		
<b>(1) Non-current assets</b>		
Property, plant and equipment		
-Tangible Assets	6.90	4,372.08
Right of use Asset	-	277.94
Capital Work In Progress	-	20.47
Goodwill	-	2,065.82
Financial assets		
(i) Investments	3,515.22	1,564.01
(ii) Loans	1,090.34	1,090.34
(iii) Other Financial Assets	46.93	82.96
Deferred tax Assets (net)	97.69	97.69
Other Non Current Assets	1,557.55	1,975.81
<b>Sub Total</b>	<b>6,314.62</b>	<b>11,547.11</b>
<b>(2) Current assets</b>		
Inventories	6,740.29	6,159.66
Financial assets		
(i) Trade receivables	683.83	415.21
(ii) Cash and cash equivalents	163.93	111.01
(iii) Bank balances other than (ii) above	2.00	79.25
(iv) Loans	-	589.58
(v) Other financial assets	-	64.12
Other current assets	1,443.74	1,004.84
<b>Sub Total</b>	<b>9,033.79</b>	<b>8,423.67</b>
<b>Total Assets</b>	<b>15,348.41</b>	<b>19,970.78</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
Equity share capital	741.25	741.25
Other Equity	9,828.17	10,799.53
<b>Sub Total</b>	<b>10,569.42</b>	<b>11,540.78</b>
<b>(2) Non-controlling interest</b>	-	73.85
<b>(3) LIABILITIES</b>		
<b>(a) Non-current liabilities</b>		
Financial liabilities		
(i) Borrowings	64.05	838.43
(ii) Lease liabilities	-	154.33
(iii) Provisions	5.97	11.48
(iv) Other Financial Liabilities	-	9.13
<b>Sub Total</b>	<b>70.02</b>	<b>1,013.37</b>
<b>(b) Current liabilities</b>		



For MPDL LTD.

*(Signature)*  
Director

PARTICULARS	AS AT 30.09.2023	AS AT 31.03.2023
Financial liabilities		
(i) Borrowings	3,619.30	5,521.54
(ii) Lease liabilities	-	124.42
(iii) Trade Payables		
- Dues of micro and small enterprises	0.60	-
- Dues of creditors other than micro and small enterprises	244.74	230.71
(iv) Other financial liabilities	500.40	1,271.60
Other current liabilities	228.06	190.51
Provisions	115.87	3.99
<b>Sub Total</b>	<b>4,708.97</b>	<b>7,342.78</b>
<b>Total Equity and Liabilities</b>	<b>15,348.41</b>	<b>19,970.78</b>



For MPDL LTD.

*[Signature]*  
Director



**MPDL LIMITED**

**Consolidated Cash Flow Statement for the Period ended 30 September 2023**

(Rs. in Lacs)

Particulars	Period ended 31 March 2023	Year ended 31 March 2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) before tax	2,331.06	(239.99)
Adjusted for :		
Depreciation	1.10	133.85
Interest income	(48.34)	(41.94)
Gain on Sale of Investment	(2,581.20)	59.37
Interest cost	44.96	30.23
Fixed Assets written off		104.89
Re-measurement gains (losses) on defined benefit plans		(0.67)
Excess Provisions written back		-
Share of Loss/(profit) from Associate company	2.79	-
Adjustment on account of Cessation of subsidiary	204.74	
	(2,375.95)	285.74
<b>Operating Profit before Working Capital Changes</b>	(44.89)	45.75
Adjusted for :		
Trade & Other Receivables	(790.75)	(2,098.23)
Inventories	(587.77)	(1,707.65)
Trade & Other Payable	71.23	174.40
Other current liabilities	(691.19)	1,181.57
	(1,998.47)	(2,449.91)
<b>Cash Generated from Operations</b>	(2,043.36)	(2,404.16)
Direct Taxes Paid	(5.67)	(242.17)
	(5.67)	(242.17)
<b>Net Cash from operating activities</b>	(2,049.03)	(2,646.33)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property Plant & Equipment	(1.16)	(31.12)
Recovery of Loan given		285.39
Increase/Decrease in Non current cash & bank balances		3.22
Capital work in progress		-
Investment in Shares (net)		-
Investments in Fixed Deposit receipt		-
Payment for acquisition of shares from NCI		-
Proceeds from sale of Investment	3,661.20	5.16
NCI holding upon consolidation		0.30
Interest Received	48.34	41.94
<b>Net Cash used in Investing Activities</b>	3,708.38	304.89
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds/ (Repayment) of Short Term Borrowings (Net)	(1,486.38)	2,623.49
Proceeds/ (Repayment) of Long Term Borrowings (Net)	(28.54)	(50.01)
Payment of lease liabilities		(92.23)
Proceeds/ (Repayment) of Long Term Borrowings (Net)		-
Interest Paid	(44.96)	(94.02)
<b>Net Cash used in Financing Activities</b>	(1,559.88)	2,387.23
<b>Net Increase in Cash and Cash Equivalents</b>	99.47	45.80
Cash and Cash Equivalents as at beginning of the year (Refer Note-2)	111.01	65.22
Less: Cessation of subsidiary	46.56	
<b>Cash and Cash Equivalents as at end of the year</b>	<b>163.93</b>	<b>111.01</b>
<b>Note to cash flow statement</b>		
1 Components of cash and cash equivalents		
Balances with banks		
- Current accounts	163.68	109.62
- Deposit accounts (demand deposits and deposits having original maturity of 3 months or less)		
Cash on hand	0.25	1.39
<b>Cash and cash equivalents considered in the cash flow statement</b>	<b>163.93</b>	<b>111.01</b>
2 The above cash flow statement has been prepared in accordance with the 'Indirect method' as set out in Indian Accounting Standard - 7 on 'Statement of Cash Flows' as specified in Companies (Indian Accounting Standard) Amendment Rules, 2016.		



**For MPDL LTD.**

*@Palme*  
Director

**Notes :**

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 09/11/2023, and approved by the Board of Directors in their meeting held on 09/11/2023. The results for the quarter ended 30.09.2023 have been subject to a Limited Review by the auditors.
- 2 The figures for the quarter ended 30th September 2023 and 30th September 2022 have been derived by deducting the year to date unaudited figures for the period ended 30th June 2023 and 30th June 2022 from the unaudited figures for the period ended 30th September 2023 and 30th September 2022 respectively.
- 3 The figures for the previous year in consolidated financial statements are not comparable because Cambridge Construction (Delhi) Pvt Ltd ceased to be Subsidiary company w.e.f September 26, 2023. Consequently Cambridge Construction (Delhi) Pvt Ltd has become Associates Company (holding 48.98% of equity share capital) of MPDL Ltd.
- 4 Other income includes Rs 2581.20 lacs being Gain on sale of investment during the period.
- 5 Previous period/year's figures have been regrouped/reclassified, wherever necessary, in order to make them comparable.

Place: New Delhi  
Date: 09.11.2023



For MPDL Limited  
**For MPDL LTD.**  
  
**Rajesh Paliwal** Director  
Director & Chairman