

MPDL LIMITED

Date: May 29, 2025

To,
BSE Limited
Phiroze Jeejibhoy Towers,
Dalal Street, Mumbai - 400001

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. May 29, 2025 (commenced at 02:30 P.M. and concluded at 05:25 P.M.) has inter-alia considered and approved the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended on March 31, 2025 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Copy of the Standalone and Consolidated Audited Financial Results along with Auditor's Report thereon is enclosed herewith and marked as **Annexure-1**.

The Auditor's Report on Standalone & Consolidated Financial Results is with unmodified opinion. Declaration in respect of un-modified opinion on the Audited Standalone & Consolidated Financial Results is enclosed herewith and marked as **Annexure-2**.

This is for your information and record.

Yours faithfully,

For MPDL LIMITED

(BHUMIKA CHADHA)
COMPANY SECRETARY AND COMPLIANCE OFFICER

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

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

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CHARTERED ACCOUNTANTS

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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 2025 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/profit and other comprehensive income and other financial information for the quarter ended and year to date ended 31st March 2025.

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





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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:

- 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.





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- 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.

PLACE : NEW DELHI
DATED : 29.05.2025



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


(ATUL AGGARWAL)
PARTNER
M.No. 92656
UDIN : 25092656BMLJMB4148

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(Rs in Lacs, except per share data)

	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	Year Ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations					
	(a) Net Sales/ Income from operations	93.70	254.12	(87.99)	580.41	424.70
	(b) Other Operating Income	-	-	-	-	-
2	Total income from operations (net)	93.70	254.12	(87.99)	580.41	424.70
3	Other Income	24.24	23.94	30.59	96.57	2,684.44
4	Total income (2 + 3)	117.94	278.06	(57.41)	676.98	3,109.13
0	Expenses					
	(a) Cost of Materials consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Construction Expenses	333.47	249.33	309.92	1,116.96	1,504.55
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	53.15	(1.91)	(213.16)	(232.02)	(870.37)
	(e) Employee benefits expense	10.27	8.96	11.00	36.62	47.15
	(f) Finance Costs	22.11	22.60	22.11	89.68	89.68
	(g) Depreciation and amortization expense	0.54	0.55	0.56	2.19	2.23
	(h) Legal & Professional and Consultancy	4.18	2.62	2.62	13.28	12.84
	(i) Other expenses	3.38	9.56	38.56	41.87	135.04
	Total Expenses	427.09	291.70	171.60	1,068.57	921.11
6	Profit / (Loss) from operations before exceptional items and tax (4-5)	(309.15)	(13.65)	(229.01)	(391.59)	2,188.02
7	Exceptional Items	-	-	-	-	-
8	Profit / (Loss) from ordinary activities before tax (6 ± 7)	(309.15)	(13.65)	(229.01)	(391.59)	2,188.02
9	Tax expense	(96.05)	-	(49.38)	(96.05)	43.52
10	Profit / (Loss) from continuing operations (8 ± 9)	(213.10)	(13.65)	(179.63)	(295.54)	2,144.51
11	Profit/ (loss) from discontinued operations	-	-	-	-	-
12	Tax expense of discontinued operations	-	-	-	-	-
13	Profit/ (loss) from discontinued operations (after tax) (11-12)	-	-	-	-	-
14	Profit/ (loss) for the period (10+13)	(213.10)	(13.65)	(179.63)	(295.54)	2,144.51
15	Other Comprehensive Income (after tax)					
	A. (i) Items that will not be reclassified to profit or loss	(0.14)	-	(1.05)	(0.14)	(1.05)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	0.03	-	0.26	0.03	0.26
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-
16	Total Comprehensive Income for the period (14+15) comprising	(213.20)	(13.65)	(180.41)	(295.64)	2,143.72
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	(2.87)	(0.18)	(2.42)	(3.99)	28.93
	(b) Diluted	(2.87)	(0.18)	(2.42)	(3.99)	28.93
19	Earning per equity share (for discontinued operations)					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-
20	Earning per equity share (for discontinued & continuing)					
	(a) Basic	(2.87)	(0.18)	(2.42)	(3.99)	28.93
	(b) Diluted	(2.87)	(0.18)	(2.42)	(3.99)	28.93



For MPDL LTD.

[Signature]
Director

MPDL LIMITED**STANDALONE BALANCE SHEET AS AT 31st MARCH 2025****(Rs. In Lacs)**

	PARTICULARS	AS AT 31.03.2025	AS AT 31.03.2024
I	ASSETS		
	(1) Non-current assets		
	Property, plant and equipment	4.18	6.37
	Financial assets		
	(i) Investments	940.14	940.14
	(ii) Loans	1,055.00	1,055.00
	(iii) Other Financial Assets	48.79	46.93
	Deferred tax Assets (net)	194.19	95.63
	Other Non Current Assets	1,567.52	1,554.43
	Sub Total	3,809.82	3,698.49
	(2) Current assets		
	Inventories	7,254.92	7,022.90
	Financial assets		
	(i) Trade receivables	989.13	661.08
	(ii) Cash and cash equivalents	48.27	38.51
	(iii) Bank balances other than (ii) above	2.00	2.00
	Other current assets	1,817.86	1,554.31
	Sub Total	10,112.18	9,278.80
	Total Assets	13,922.00	12,977.29
II	EQUITY AND LIABILITIES		
	(1) Equity		
	Equity share capital	741.25	741.25
	Other Equity	6,683.47	6,979.11
	Sub Total	7,424.72	7,720.36
	(2) LIABILITIES		
	(a) Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	-	32.76
	Provisions	8.18	7.91
	Sub Total	8.18	40.67
	(b) Current liabilities		
	Financial liabilities		
	(i) Borrowings	5,187.76	4,113.84
	(ii) Trade Payables		
	- Dues of micro and small enterprises	0.92	-
	- Dues of creditors other than micro and small enterprises	289.77	286.74
	(iii) Other financial liabilities	768.32	543.17
	Other current liabilities	240.51	246.55
	Provisions	1.82	25.96
	Sub Total	6,489.10	5,216.25
	Total Equity and Liabilities	13,922.00	12,977.29



For MPDL LTD.

Director

MPDL LIMITED

Standalone Cash Flow Statement for the period ended 31st March 2025

(Rs. In Lacs)		
Particulars	Period ended 31 March 2025	Year ended 31 March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	(391.59)	2,188.02
Adjusted for :		
Depreciation	2.19	2.23
Interest income	(96.57)	(103.24)
Gain on Sale of Investment	-	(2,581.20)
Interest cost	89.68	89.68
Re-measurement gains (losses) on defined benefit plans	(0.14)	(1.05)
	(4.84)	(2,593.58)
Operating Profit before Working Capital Changes	(396.43)	(405.56)
Adjusted for :		
Trade & Other Receivables	(606.56)	(840.11)
Inventories	(232.02)	(870.37)
Trade & Other Payable	3.96	112.64
Other current liabilities	195.23	(764.54)
	(639.39)	(2,362.38)
Cash Generated from Operations	(1,035.82)	(2,767.93)
Direct Taxes Paid	(2.47)	-
Net Cash from operating activities	(1,038.30)	(2,767.93)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant & Equipment	-	(1.76)
Proceeds from sale of Investment	-	3,661.20
Interest Received	96.57	103.24
Net Cash used In Investing Activities	96.57	3,762.67
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/ (Repayment) of Short Term Borrowings (Net)	1,073.92	(871.17)
Proceeds/ (Repayment) of Long Term Borrowings (Net)	(32.76)	(59.84)
Interest Paid	(89.68)	(89.68)
Net Cash used in Financing Activities	951.49	(1,020.68)
Net Increase In Cash and Cash Equivalents	9.76	(25.94)
Cash and Cash Equivalents as at beginning of the year	38.51	64.45
Cash and Cash Equivalents as at end of the year	48.27	38.51
Note to cash flow statement		
1 Components of cash and cash equivalents		
Balances with banks		
- Current accounts	48.11	38.07
- Deposit accounts (demand deposits and deposits having original maturity of 3 months or less)		
Cash on hand	0.16	0.44
Cash and cash equivalents considered in the cash flow statement	48.27	38.51

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.

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Director

MPDL LIMITED			
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025			
			(Rs. In Lacs)
Related party disclosures			
Names of related parties and description of relationship			
Name of the related party	Relationship		
Mr. Braham Dutt Bhardwaj	Whole Time Director (Resigned on 17.07.2023)		
Ms Babika Goel	Director		
Mr. Bishwa Nath Chatterjee	Director (Resigned on 13.06.2023)		
Mr. Sanjeev Mittal	Director (Resigned on 13.12.2023)		
Mr. Santosh Kumar Jha	Whole Time Director (Appointed on 24.02.2023)		
Mr. Rajesh Paliwal	Director (Appointed on 24.02.2023)		
Mr. Sagar Tanwar	Director (Appointed on 22.01.2024)		
Mr. Satyajit Pradhan	Chief Finance Officer		
Ms. Shweta Bansal	Director (Appointed on 13.02.2025)		
Ms. Bhumika Chadha	Company Secretary (Appointed 17.07.2023)		
Mrs. Rinkal	Company Secretary (Resigned 30.06.2023)		
Cambridge Construction (Delhi) Pvt. Ltd	Subsidiary (till 25.09.2023) Associate (wef 26.09.2023)		
Seminary Tie-up private Limited	Entities with joint control or significant influence (up to 28/07/2023)		
Genrise Global Staffing Private Limited	Step down Subsidiary (upto 25.09.2023)		
CCDPL Shekher Private Limited	Step down Subsidiary (upto 25.09.2023)		
Cambridge Logistics and Trade Private Limited	Step down Subsidiary (upto 25.09.2023)		
Kamdhenu Enterprise Limited	Entities with joint control or significant influence		
Transactions during the period/ year:			
Head	Name	31-Mar-25	31-Mar-24
Key Management Personnel			
Reimbursement of expenses	Mr. Braham Dutt Bhardwaj		0.10
Remuneration & Reimbursement Paid	Mr. Santosh Kumar Jha	20.00	18.26
Remuneration & Reimbursement Paid	Mr. Satyajit Pradhan	7.12	6.08
Remuneration & Reimbursement Paid	Mrs. Rinkal	-	1.62
Remuneration & Reimbursement Paid	Ms. Bhumika Chadha	5.24	3.67
Directors Meeting Fees	Ms Babika Goel	0.01	0.07
Directors Meeting Fees	Mr. Bishwa Nath Chatterjee		0.01
Directors Meeting Fees	Ms. Shweta Bansal	0.15	-
Directors Meeting Fees	Mr. Sanjeev Mittal		0.05
Directors Meeting Fees	Mr. Rajesh Paliwal	0.13	0.07
Directors Meeting Fees	Mr. Sagar Tanwar	0.61	0.01
Entities with joint control or significant influence			
Loan Taken	Seminary Tie-up private Limited	-	-
Interest Paid	Seminary Tie-up private Limited	-	86.05
Closing Balances			
Seminary Tie Up Private Limited*		-	3,185.03
* transactions and balance reported till the relationship as related party exists.			

* transactions and balance reported till the relationship as related party exists.



For MPDL LTD.

[Signature]
Director

Notes to the financial results

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 29/05/2025 and then approved by the Board of Directors in its meeting held on 29/05/2025.
- 2 Figures for the quarter ended 31 March 2025 and 31 March 2024 are the balancing figures between audited figures for Twelve months ended 31 March 2025 and 31 March 2024 and the published unaudited figures for the nine months ended December 2024 and December 2023.
- 3 The disclosures in respect of related party transactions are as per Annexure.
- 4 The figures for the previous period in consolidated financial results 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 Associate Company (holding 48.98% of equity share capital) of MPDL Ltd w.e.f September 26, 2023.
- 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, reviews periodically the projected revenues, projected cost, etc. and recognizes the effect of any changes in estimates in the period when such changes are determined as per the accounting policy.
- 6 Previous period/year's figures have been regrouped/reclassified, wherever necessary, in order to make them comparable.

Place: New Delhi

Date: 29/05/25



For MPDL Limited
For MPDL LTD.


Director

Rajesh Paliwal
Director



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

THE BOARD OF DIRECTORS OF MPDL LIMITED

Opinion

We have audited the accompanying consolidated quarterly and year to date financial results of **MPDL LIMITED** (hereinafter referred to as the 'Company") and its Associate (Holding company and its Associate together referred to as "the group) for the quarter and year to date ended 31st March 2025 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) includes the results of “**CAMBRIDGE CONSTRUCTION (DELHI) PVT. LTD**”, being a subsidiary up-to 25/09/2023 and thereafter as an associate.
- (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 2025.

Basis for Opinion

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

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its subsidiary are responsible for maintenance of adequate accounting records in accordance with the





provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Company, as aforesaid.

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

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

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

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

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

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





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Website : www.opbco.in

- 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 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 Results include the results for the quarter ended 31st March 2025 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.



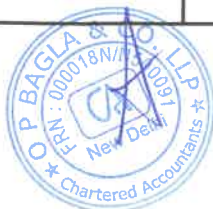
PLACE : NEW DELHI
DATED : 29.05.2025

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

(ATUL AGGARWAL)
PARTNER
M.No. 92656

UDIN : 25092656BMLJMC3715

MPDL LIMITED					
Corporate Office : Unit No.12, GF, Magnum Tower-1 Sector-58, Gurugram, Haryana-122011 Regd. Office : 11/7, Mathura Road, Sector -37, Faridabad, Haryana, India, 121003					
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025					
(Rs in Lacs, except per share data)					
	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025
		Audited	Unaudited	Audited	Audited
1	Income from Operations				
	(a) Net Sales/ Income from operations	93.70	254.12	(87.99)	580.41
	(b) Other Operating Income	-	-	-	733.57
2	Total income from operations (net)	93.70	254.12	(87.99)	580.41
3	Other Income	24.24	23.94	30.59	96.57
4	Total income (2 + 3)	117.94	278.06	(57.41)	676.98
5	Expenses				
	(a) Cost of Materials consumed	-	-	-	-
	(b) Transportation charges	-	-	(0.00)	226.32
	(c) Purchase of stock-in-trade	-	-	-	-
	(d) Construction Expenses	333.47	249.33	309.92	1,116.96
	(e) Changes in inventories of finished goods, work-in-progress and stock-in-trade	53.15	(1.91)	(213.16)	(232.02)
	(f) Employee benefits expense	10.27	8.96	11.00	36.62
	(g) Finance Costs	22.11	22.60	22.11	89.68
	(h) Depreciation and amortization expense	0.54	0.55	0.56	2.19
	(i) Legal & Professional and Consultancy	4.17	2.62	59.73	13.28
	(j) Other expenses	7.41	41.45	55.18	162.95
	Total Expenses	431.12	323.60	245.34	1,189.65
6	Profit / (Loss) from operations before exceptional items and tax (4-5)	(313.18)	(45.54)	(302.75)	(512.67)
7	Exceptional Items	-	-	-	-
8	Profit / (Loss) from ordinary activities before tax (6 ± 7)	(313.18)	(45.54)	(302.75)	(512.67)
9	Tax expense	(96.05)	-	(49.38)	(96.05)
10	Profit / (Loss) from continuing operations (8 ± 9)	(217.13)	(45.54)	(253.36)	(416.62)
11	Profit/ (loss) from discontinued operations	-	-	-	-
12	Tax expense of discontinued operations	-	-	-	-
13	Profit/ (loss) from discontinued operations (after tax) (11-12)	-	-	-	-
14	Share of profit/(loss) of joint ventures accounted for using equity method	-	-	-	-
15	Less : Share of Profit/(loss) transferred to minority	-	-	-	-
16	Profit/ (loss) for the period (10+13+14-15)	(217.13)	(45.54)	(253.36)	(416.62)
17	Other Comprehensive Income (after tax)				
	A. (i) Items that will not be reclassified to profit or loss	(0.14)	-	(1.05)	(0.14)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	0.03	-	0.26	0.03
	(iii) Net Gain/(Loss) on Investments fair value through OCI	15.20	5.45	-	21.45
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit and loss	-	-	-	-
18	Total Comprehensive Income for the period (16+17) comprising profit/ (loss) and other comprehensive income for the period.	(202.04)	(40.09)	(254.15)	(395.28)
19	Net (loss)/profit attributable to:				
	(a) Owners of the Company	(217.13)	(45.54)	(253.36)	(416.62)
	(b) Non-controlling interest	-	-	(0.00)	-
20	Other comprehensive income attributable to:				
	(a) Owners of the Company	15.09	5.45	(0.79)	21.34
	(b) Non-controlling interest	-	-	(0.01)	-
21	Total comprehensive income attributable to:				
	(a) Owners of the Company	(202.04)	(40.09)	(254.15)	(395.28)
	(b) Non-controlling interest	-	-	(0.01)	-
22	Paid-up equity share capital (Face Value Rs. 10/- per Share fully paid-up)	741.25	741.25	741.25	741.25
23	Earnings per equity Share (for continuing operations)				
	(a) Basic	(2.93)	(0.61)	(3.42)	(5.62)
	(b) Diluted	(2.93)	(0.61)	(3.42)	(5.62)
24	Earning per equity share (for discontinued operations)				
	(a) Basic	-	-	-	-
	(b) Diluted	-	-	-	-
25	Earning per equity share (for discontinued & continuing operations)				
	(a) Basic	(2.93)	(0.61)	(3.42)	(5.62)
	(b) Diluted	(2.93)	(0.61)	(3.42)	(5.62)



For MPDL LTD.

(Signature)
Director

MPDL LIMITED

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2025

(Rs. In Lacs)

PARTICULARS	AS AT 31.03.2025	AS AT 31.03.2024
I ASSETS		
(1) Non-current assets		
Property, plant and equipment		
-Tangible Assets	4.18	6.37
Financial assets		
(i) Investments	3,332.44	3,432.08
(ii) Loans	1,055.00	1,055.00
(iii) Other Financial Assets	48.79	46.93
Deferred tax Assets (net)	194.19	95.63
Other Non Current Assets	1,567.52	1,554.43
Sub Total	6,202.12	6,190.43
(2) Current assets		
Inventories	7,254.92	7,022.90
Financial assets		
(i) Trade receivables	989.13	661.08
(ii) Cash and cash equivalents	48.27	38.51
(iii) Bank balances other than (ii) above	2.00	2.00
Other current assets	1,817.86	1,554.31
Sub Total	10,112.18	9,278.80
Total Assets	16,314.31	15,469.23
II EQUITY AND LIABILITIES		
(1) Equity		
Equity share capital	741.25	741.25
Other Equity	9,075.77	9,471.05
Sub Total	9,817.02	10,212.30
(2) LIABILITIES		
(a) Non-current liabilities		
Financial liabilities		
(i) Borrowings	-	32.76
(ii) Provisions	8.18	7.91
Sub Total	8.18	40.67



For MPDL LTD

(Signature)
Director

PARTICULARS	AS AT 31.03.2025	AS AT 31.03.2024
(b) Current liabilities		
Financial liabilities		
(i) Borrowings	5,187.76	4,113.84
(ii) Trade Payables		
- Dues of micro and small enterprises	0.92	-
- Dues of creditors other than micro and small enterprises	289.77	286.74
(iii) Other financial liabilities	768.32	543.17
Other current liabilities	240.51	246.55
Provisions	1.82	25.96
Sub Total	6,489.11	5,216.25
Total Equity and Liabilities	16,314.31	15,469.23



For MPDL LTD.

[Signature]
Director

MPDL LIMITED

Consolidated Cash Flow Statement for the Year ended 31 March 2025

(Rs. In Lacs)

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	(512.67)	1,897.35
Adjusted for :		
Depreciation	2.19	3.31
Interest income	(96.57)	(103.24)
Gain on Sale of Investment	-	(2,581.20)
Interest cost	89.68	89.68
Re-measurement gains (losses) on defined benefit plans	(0.14)	(1.05)
Share of Loss/(profit) from Associate company	121.08	85.93
Adjustment on account of Cessation of subsidiary	-	203.66
Operating Profit before Working Capital Changes	(396.43)	(405.56)
Adjusted for :		
Trade & Other Receivables	(606.56)	(840.11)
Inventories	(232.02)	(870.37)
Trade & Other Payable	3.96	112.64
Other current liabilities	195.23	(723.34)
	(639.39)	(2,321.18)
Cash Generated from Operations	(1,035.82)	(2,726.74)
Direct Taxes Paid	(2.47)	(41.20)
Net Cash from operating activities	(1,038.30)	(2,767.94)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant & Equipment	-	(1.76)
Proceeds from sale of Investment	-	3,661.20
Interest Received	96.57	103.24
Net Cash used in Investing Activities	96.57	3,762.67
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/ (Repayment) of Short Term Borrowings (Net)	1,073.92	(871.17)
Proceeds/ (Repayment) of Long Term Borrowings (Net)	(32.76)	(59.84)
Interest Paid	(89.68)	(89.68)
Net Cash used in Financing Activities	951.49	(1,020.68)
Net increase in Cash and Cash Equivalents	9.76	(25.95)
Cash and Cash Equivalents as at beginning of the year (Refer Note-2)	38.51	111.01
Less: Cessation of subsidiary	-	46.56
Cash and Cash Equivalents as at end of the year	48.27	38.51

Note to cash flow statement

- Components of cash and cash equivalents

Balances with banks		
- Current accounts	48.11	38.07
- Deposit accounts (demand deposits and deposits having original maturity of 3 months or less)		
Cash on hand	0.16	0.44
Cash and cash equivalents considered in the cash flow statement	48.27	38.51
- There is a change in subsidiary/associate/Joint venture as compared to previous year.
- The above cash flow statement has been prepared in accordance with the 'Indirect method' as set out in Indian Accounting Standard - 7 on 'Statement of Cash Flows' as specified in Companies (Indian Accounting Standard) Amendment Rules, 2016.
- The figures for the previous year are not comparable since the company has lost control over its erstwhile subsidiary company namely "Cambridge Construction (Delhi) Private Limited" during the year on 26.09.2023.



For MPDL LTD.

 Director

Notes to the financial results

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 29/05/2025 and then approved by the Board of Directors in its meeting held on 29/05/2025.
- 2 Figures for the quarter ended 31 March 2025 and 31 March 2024 are the balancing figures between audited figures for Twelve months ended 31 March 2025 and 31 March 2024 and the published unaudited figures for the nine months ended December 2024 and December 2023.
- 3 The disclosures in respect of related party transactions are as per Annexure.
- 4 The figures for the previous period in consolidated financial results 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 Associate Company (holding 48.98% of equity share capital) of MPDL Ltd w.e.f September 26, 2023.
- 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, reviews periodically the projected revenues, projected cost, etc. and recognizes the effect of any changes in estimates in the period when such changes are determined as per the accounting policy.
- 6 Previous period/year's figures have been regrouped/reclassified, wherever necessary, in order to make them comparable.

Place: New Delhi

Date: 29/05/25



For MPDL Limited

For MPDL LTD

Rajesh Paliwal Director

Director

Annexure-2

Subject: Declaration in respect of un-modified opinion on the Audited Standalone & Consolidated Financial Results

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that the Statutory Auditors of MPDL Limited ("the Company"), M/s O. P. Bagla & Co, LLP, Chartered Accountants, have issued an un-modified Auditor's Report on Standalone & Consolidated Financial Results of the Company for the Financial Year ended March 31, 2025.

Yours faithfully,

For MPDL LIMITED

(SATYAJIT PRADHAN)
CHIEF FINANCIAL OFFICER