MPDL LIMITED

Date: November 13, 2026

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,

We would like to inform you that in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at their meeting held today i.e. November 13, 2026 (commenced at 03:30 P.M. and concluded at 05:20 P.M.) has inter-alia considered and approved the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and half-year ended September 30, 2026 together with Limited Review Report issued by the Statutory Auditor of the Company.

Copy of the Un-Audited Financial Results (Standalone and Consolidated) along with Limited Review Report thereon is enclosed herewith.

This is for your information and record.

Yours faithfully,

For MPDL LIMITED

BHUMIKA CHADHA
Digitally signed by BHUMIKA CHADHA
Date: 2026.11.13 17:29:29 +05'30'

(BHUMIKA CHADHA)
COMPANY SECRETARY AND COMPLIANCE OFFICER

O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS

Regd. Office :
501, 5th Floor,
B-225, Okhla Indl. Area, Phase - 1,
New Delhi - 110020
Ph.: 011-47011851, 52, 53
E-mail : admin@opbco.in
Website : www.opbco.in

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, 2026. 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 : 26092656ZDBQYT1390

PLACE : NEW DELHI
DATED : 13th Nov 2026

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, 2026

(Rs in Lacs, except per share data)

	Particulars	Quarter Ended 30.09.2026 Unaudited	Quarter Ended 30.06.2026 Unaudited	Quarter Ended 30.09.2025 Unaudited	Half Year ended 30.09.2026 Unaudited	Half Year ended 30.09.2025 Unaudited	Year Ended 31.03.2026 Audited
1	**Income from Operations**						
	(a) Net Sales/ Income from operations	3,018.90	529.12	846.60	3,548.03	1,251.81	2,032.15
	(b) Other Operating Income	-	-	-	-	-	-
2	**Total income from operations (net)**	**3,018.90**	**529.12**	**846.60**	**3,548.03**	**1,251.81**	**2,032.15**
3	Other Income	7.48	3.77	27.99	11.25	54.42	112.51
4	**Total income (2 + 3)**	**3,026.38**	**532.89**	**874.59**	**3,559.27**	**1,306.22**	**2,144.67**
0	**Expenses**						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Construction Expenses	244.06	1,073.89	310.78	1,317.95	581.94	1,900.48
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2,296.42	(291.21)	735.60	2,005.20	983.01	902.33
	(e) Employee benefits expense	9.17	8.65	10.11	17.81	19.64	45.30
	(f) Finance Costs	60.99	147.93	22.60	208.92	44.96	89.68
	(g) Depreciation and amortization expense	0.08	1.02	0.50	1.09	1.04	1.96
	(h) Legal & Professional and Consultancy	2.91	27.92	10.46	30.83	14.77	30.87
	(i) Other expenses	306.08	87.42	7.48	393.51	22.51	42.28
	Total Expenses	**2,919.70**	**1,055.61**	**1,097.54**	**3,975.32**	**1,667.87**	**3,012.90**
6	**Profit / (Loss) from operations before exceptional items and tax (4-**	**106.68**	**(522.72)**	**(222.95)**	**(416.04)**	**(361.64)**	**(868.23)**
7	Exceptional Items	-	-	-	-	-	-
8	**Profit / (Loss) from ordinary activities before tax (6 ± 7)**	**106.68**	**(522.72)**	**(222.95)**	**(416.04)**	**(361.64)**	**(868.23)**
9	Tax expense	26.85	(131.56)	(56.11)	(104.71)	(91.02)	(218.19)
10	**Profit / (Loss) from continuing operations (8 ± 9)**	**79.83**	**(391.16)**	**(166.83)**	**(311.33)**	**(270.62)**	**(650.04)**
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)**	**79.83**	**(391.16)**	**(166.83)**	**(311.33)**	**(270.62)**	**(650.04)**
15	**Other Comprehensive Income (after tax)**						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	1.90
	(ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	(0.48)
	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**	**79.83**	**(391.16)**	**(166.83)**	**(311.33)**	**(270.62)**	**(648.62)**
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	741.25
18	**Earnings per equity Share (for continuing operations)**						
	(a) Basic	1.08	(5.28)	(2.25)	(4.20)	(3.65)	(8.77)
	(b) Diluted	1.08	(5.28)	(2.25)	(4.20)	(3.65)	(8.77)
19	**Earning per equity share (for discontinued operations)**						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
20	**Earning per equity share (for discontinued & continuing**						
	(a) Basic	1.08	(5.28)	(2.25)	(4.20)	(3.65)	(8.77)
	(b) Diluted	1.08	(5.28)	(2.25)	(4.20)	(3.65)	(8.77)

O P BAGLA & CO. LLP FRN : 000018N/N500091 New Delhi Chartered Accountants

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 13/11/2026 and then approved by the Board of Directors in its meeting held on 13/11/2026. The Results for the quarter ended 30/09/2026 have been subject to a limited review by the auditors.

2 The figures for the quarter ended 30th September 2026 and 30th September 2025 have been derived by deducting the year to date unaudited figures for the period ended 30th June 2026 and 30th June 2025 from the unaudited figures for the period ended 30th September 2026 and 30th September 2025 respectively.

3 Previous period/year's figures have been regrouped/reclassified, wherever necessary, in order to make them comparable.

for MPDL Limited

For MPDL LTD.

Director

Rajesh Paliwal
Director & Chairman

Place: New Delhi
Date: 13.11.2026

O P BAGLA & CO. LLP
FRN : 000018N/N500091
New Delhi
Chartered Accountants

MPDL LIMITED

STANDALONE BALANCE SHEET AS AT 30th September 2026

(Rs. in Lacs)

	PARTICULARS	AS AT 30.09.2026	AS AT 31.03.2026
I	**ASSETS**		
	(1) Non-current assets		
	Property, plant and equipment	3.00	2.72
	Financial assets		
	(i) Investments	940.14	940.14
	(ii) Loans	-	1,055.00
	(iii) Other Financial Assets	354.73	354.73
	Deferred tax Assets (net)	516.61	411.90
	Other Non Current Assets	1,628.85	1,592.95
	Sub Total	**3,443.33**	**4,357.44**
	(2) Current assets		
	Inventories	4,347.39	6,352.59
	Financial assets		
	(i) Trade receivables	702.16	1,906.87
	(ii) Cash and cash equivalents	149.14	145.17
	(iii) Bank balances other than (ii) above	2.00	2.00
	Other current assets	369.51	1,315.51
	Sub Total	**5,570.20**	**9,722.14**
	Total Assets	**9,013.53**	**14,079.58**
II	**EQUITY AND LIABILITIES**		
	(1) Equity		
	Equity share capital	741.25	741.25
	Other Equity	5,723.51	6,034.85
	Sub Total	**6,464.77**	**6,776.10**
	(2) LIABILITIES		
	(a) Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	-	-
	Provisions	11.07	13.05
	Sub Total	**11.07**	**13.05**
	(b) Current liabilities		
	Financial liabilities		
	(i) Borrowings	1,759.00	6,127.95
	(ii) Trade Payables		
	- Dues of micro and small enterprises	0.76	-
	- Dues of creditors other than micro and small enterprises	215.00	414.15
	(iii) Other financial liabilities	535.16	724.43
	Other current liabilities	24.63	20.74
	Provisions	3.16	3.16
	Sub Total	**2,537.69**	**7,290.43**
	Total Equity and Liabilities	**9,013.53**	**14,079.58**

O P BAGLA & CO. LLP ★ FRN : 000018N/N500091 ★ New Delhi ★ Chartered Accountants ★

For MPDL LTD.

Director

MPDL LIMITED

Standalone Cash Flow Statement for the period ended 30th September 2026

(Rs. in Lacs)

Particulars	Period ended 30 Sept 2026		Year ended 31 March 2026	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before tax		(416.04)		(868.23)
Adjusted for :				
Depreciation	1.09		1.96	
Interest income	(11.25)		(112.51)	
Gain on Sale of Investment	-		-	
Interest cost	208.92		89.68	
Re-measurement gains (losses) on defined benefit plans	-		1.90	
		198.77		(18.98)
Operating Profit before Working Capital Changes		(217.28)		(887.21)
Adjusted for :				
Trade & Other Receivables	3,169.44		(746.75)	
Inventories	2,005.20		902.33	
Trade & Other Payable	(198.39)		123.45	
Other current liabilities	(187.37)		(257.45)	
		4,788.88		21.58
Cash Generated from Operations		4,571.60		(865.63)
Direct Taxes Paid		-		-
Net Cash from operating activities		4,571.60		(865.63)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property Plant & Equipment	(1.01)		(0.50)	
Proceeds from sale of Investment	-		-	
Interest Received	11.25		112.51	
Net Cash used in Investing Activities		10.24		112.02
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds/ (Repayment) of Short Term Borrowings (Net)	(4,368.95)		940.19	
Proceeds/ (Repayment) of Long Term Borrowings (Net)	-		-	
Interest Paid	(208.92)		(89.68)	
Net Cash used in Financing Activities		(4,577.87)		850.52
Net increase in Cash and Cash Equivalents		3.97		96.90
Cash and Cash Equivalents as at beginning of the year		145.17		48.27
Cash and Cash Equivalents as at end of the year		149.14		145.17
Note to cash flow statement				
1 Components of cash and cash equivalents				
Balances with banks				
- Current accounts		148.72		145.03
- Deposit accounts (demand deposits and deposits having original maturity of 3 months or less)				
Cash on hand		0.43		0.14
Cash and cash equivalents considered in the cash flow statement		149.14		145.17

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.

The accompanying notes are an integral part of the financial statements.

O P BAGLA & CO. LLP FRN: 000018N/N500091 New Delhi Chartered Accountants

For MPDL LTD.

Director

O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS

Regd. Office :
501, 5th Floor,
B-225, Okhla Indl. Area, Phase - 1,
New Delhi - 110020
Ph.: 011-47011851, 52, 53
E-mail : admin@opbco.in
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 Associates for the period ended 30.09.2026, 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

Regd. Office :
501, 5th Floor,
B-225, Okhla Indl. Area, Phase - 1,
New Delhi - 110020
Ph.: 011-47011851, 52, 53
E-mail : admin@opbco.in
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**", 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 period ended 30/09/2026.

We draw attention to the following matters:-

We did not review the interim financial statements of the Associates Company wherein the Parent Company's share of Loss aggregates Rs 52.99 Lacs and other comprehensive loss is 2.91 lac, for the quarter ended 30/09/2026, as considered in the consolidated unaudited financial results. 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 this associate, 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.

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

O P BAGLA & CO. LLP FRN : 000018N/N500091 New Delhi Chartered Accountants

(ATUL AGGARWAL)
PARTNER
M.No. 92656
UDIN : 26092656BXRKNH7262

PLACE : NEW DELHI
DATED : 13th Nov 2026

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 UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs in Lacs, except per share data)

	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from Operations**						
	(a) Net Sales/ Income from operations	3,018.90	529.12	846.60	3,548.03	1,251.81	2,032.15
	(b) Other Operating Income	-	-	-	-	-	-
2	**Total Income from operations (net)**	**3,018.90**	**529.12**	**846.60**	**3,548.03**	**1,251.81**	**2,032.15**
3	Other Income	7.48	3.77	27.99	11.25	54.42	112.51
4	**Total Income (2 + 3)**	**3,026.38**	**532.89**	**874.59**	**3,559.27**	**1,306.22**	**2,144.67**
5	**Expenses**						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Transportation charges	-	-	-	-	-	-
	(c) Purchase of stock-in-trade	-	-	-			
	(d) Construction Expenses	244.06	1,073.89	310.78	1,317.95	581.94	1,900.48
	(e) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2,296.42	(291.21)	735.60	2,005.20	983.01	902.33
	(f) Employee benefits expense	9.17	8.65	10.11	17.81	19.64	45.30
	(g) Finance Costs	60.99	147.93	22.60	208.92	44.96	89.68
	(h) Depreciation and amortization expense	0.08	1.02	0.50	1.09	1.04	1.98
	(i) Legal & Professional and Consultancy	2.91	27.92	6.15	30.83	10.46	30.87
	(j) Other expenses	330.41	116.09	62.04	446.50	124.51	189.78
	Total Expenses	**2,944.03**	**1,084.28**	**1,147.76**	**4,028.31**	**1,765.55**	**3,160.40**
6	**Profit / (Loss) from operations before exceptional items and tax (4-5)**	**82.35**	**(551.39)**	**(273.19)**	**(469.04)**	**(459.33)**	**(1,015.73)**
7	Exceptional Items	-	-	-			-
8	**Profit / (Loss) from ordinary activities before tax (6 ± 7)**	**82.35**	**(551.39)**	**(273.19)**	**(469.04)**	**(459.33)**	**(1,015.73)**
9	Tax expense	26.85	(131.56)	(56.11)	(104.71)	(91.02)	(218.19)
10	**Profit / (Loss) from continuing operations** (8 ±9)	**55.50**	**(419.83)**	**(217.08)**	**(364.33)**	**(368.31)**	**(797.54)**
11.00	**Profit/ (loss) from discontinued operations**	-	-	-	-	-	-
12.00	**Tax expense of discontinued operations**	-	-	-	-	-	-
13.00	**Profit/ (loss) from discontinued operations (after tax) (11-12)**	-	-	-	-	-	-
14.00	**Share of profit/(loss) of joint ventures accounted for using equity method**	-	-	-	-	-	-
15.00	**Less : Share of Profit/(loss) transferred to minority**	-	-	-	-	-	-
16.00	**Profit/ (loss) for the period (10+13+14-15)**	**55.50**	**(419.83)**	**(217.08)**	**(364.33)**	**(368.31)**	**(797.54)**
17	**Other Comprehensive Income (after tax)**						
	A. (i) Items that will not be reclassified to profit or loss	-		-	-	-	1.90
	(ii) Income tax relating to items that will not be reclassified to profit and loss	-		-	-	-	(0.48)
	(iii) Net Gain/(Loss) on Investments fair value through OCI	(1.66)	(1.26)	(1.61)	(2.91)	(1.50)	15.11
	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.**	**53.84**	**(421.08)**	**(218.69)**	**(367.24)**	**(369.81)**	**(781.01)**
19	**Net (loss)/profit attributable to:**						
	(a) Owners of the Company	**55.50**	**(419.83)**	**(217.08)**	**(364.33)**	**(368.31)**	**(797.54)**
	(b) Non-controlling interest	-	-	-	-	-	-
20	**Other comprehensive income attributable to:**						
	(a) Owners of the Company	**(1.66)**	**(1.26)**	**(1.61)**	**(2.91)**	**(1.50)**	**16.53**
	(b) Non-controlling interest	-	-	-	-	-	-
21	**Total comprehensive income attributable to:**						
	(a) Owners of the Company	**53.84**	**(421.08)**	**(218.69)**	**(367.24)**	**(369.81)**	**(781.01)**
	(b) Non-controlling interest	-	-	-	-	-	-
22	Paid-up equity share capital (Face Value Rs.10/- per Share fully paid-up)	741.25	741.25	741.25	741.25	741.25	741.25
23	**Earnings per equity Share (for continuing operations)**						
	(a) Basic	0.75	(5.66)	(2.93)	(4.92)	(4.97)	(10.76)
	(b) Diluted	0.75	(5.66)	(2.93)	(4.92)	(4.97)	(10.76)
24	**Earning per equity share (for discontinued operations)**						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
25	**Earning per equity share (for discontinued & continuing operations)**						
	(a) Basic	0.75	(5.66)	(2.93)	(4.92)	(4.97)	(10.76)
	(b) Diluted	0.75	(5.66)	(2.93)	(4.92)	(4.97)	(10.76)

O P BAGLA & CO. LLP
FRN : 000018N/N500091
New Delhi
Chartered Accountants

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 13/11/2026 and then approved by the Board of Directors in its meeting held on 13/11/2026. The Results for the quarter ended 30/09/2026 have been subject to a limited review by the auditors.

2 The figures for the quarter ended 30th September 2026 and 30th September 2025 have been derived by deducting the year to date unaudited figures for the period ended 30th June 2026 and 30th June 2025 from the unaudited figures for the period ended 30th September 2026 and 30th September 2025 respectively.

3 Previous period/year's figures have been regrouped/reclassified, wherever necessary, in order to make them comparable.

for MPDL Limited

For MPDL LTD.

Director

Rajesh Paliwal
Director & Chairman

Place: New Delhi
Date: 13.11.2026

O P BAGLA & CO LLP
FRN : 000018N/N500091
New Delhi
Chartered Accountants

MPDL LIMITED

CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER, 2026

(Rs. In Lacs)

	PARTICULARS	AS AT 30.09.2026	AS AT 31.03.2026
	ASSETS		
(1)	**Non-current assets**		
	Property, plant and equipment		
	-Tangible Assets	**3.00**	2.72
	Financial assets		
	(i) Investments	**3,144.15**	3,200.05
	(ii) Loans	**-**	1,055.00
	(iii) Other Financial Assets	**354.73**	354.74
	Deferred tax Assets (net)	**516.61**	411.90
	Other Non Current Assets	**1,628.85**	1,592.95
	Sub Total	**5,647.34**	**6,617.36**
(2)	**Current assets**		
	Inventories	**4,347.39**	6,352.59
	Financial assets		
	(i) Trade receivables	**702.16**	1,906.87
	(ii) Cash and cash equivalents	**149.14**	145.17
	(iii) Bank balances other than (ii) above	**2.00**	2.00
	Other current assets	**369.51**	1,315.51
	Sub Total	**5,570.20**	**9,722.14**
	Total Assets	**11,217.54**	**16,339.50**
	EQUITY AND LIABILITIES		
(1)	**Equity**		
	Equity share capital	**741.25**	741.25
	Other Equity	**7,927.52**	8,294.76
	Sub Total	**8,668.77**	**9,036.01**
(2)	**LIABILITIES**		
(a)	**Non-current liabilities**		
	Financial liabilities		
	(i) Borrowings	**-**	-
	(ii) Provisions	**11.07**	13.05
	Sub Total	**11.07**	**13.05**
(b)	**Current liabilities**		
	Financial liabilities		
	(i) Borrowings	**1,759.00**	6,127.95
	(ii) Trade Payables		
	- Dues of micro and small enterprises	**0.76**	-
	- Dues of creditors other than micro and small enterprises	**215.00**	414.15
	(iii) Other financial liabilities	**535.16**	724.43
	Other current liabilities	**24.63**	20.74
	Provisions	**3.16**	3.16
	Sub Total	**2,537.70**	**7,290.43**
	Total Equity and Liabilities	**11,217.54**	**16,339.49**

O P BAGLA & CO. LLP FRN: 000018N/N500091 New Delhi Chartered Accountants

For MPDL LTD.

Director

MPDL LIMITED

Consolidated Cash Flow Statement for the Year ended 30 September,2026

(Rs. In Lacs)

	Particulars	Period ended 30 Sept 2026		Year ended 31 March 2026	
A.	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit/(Loss) before tax		(469.04)		(1,015.73)
	Adjusted for :				
	Depreciation	1.09		1.96	
	Interest income	(112.51)		(112.51)	
	Gain on Sale of Investment	-		-	
	Interest cost	208.92		89.68	
	Re-measurement gains (losses) on defined benefit plans	-		1.90	
	Share of Loss/(profit) from Associate company	52.99		147.50	
	Adjsustment on account of Cessation of subsidiary	-	150.49	-	128.52
	Operating Profit before Working Capital Changes		(318.54)		(887.21)
	Adjusted for :				
	Trade & Other Receivables	3,169.44		(746.75)	
	Inventories	2,005.20		902.33	
	Trade & Other Payable	(198.39)		123.45	
	Other current liabilities	(187.37)		(257.45)	
			4,788.88		21.58
	Cash Generated from Operations		4,470.33		(865.63)
	Direct Taxes Paid	-	-	-	-
	Net Cash from operating activities		4,470.33		(865.63)
B.	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of Property Plant & Equipment	(1.01)		(0.50)	
	Proceeds from sale of Investment	-		-	
	Interest Received	112.51		112.51	
	Net Cash used in Investing Activities		111.50		112.02
C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds/ (Repayment) of Short Term Borrowings (Net)	(4,368.95)		940.19	
	Proceeds/ (Repayment) of Long Term Borrowings (Net)			-	
	Interest Paid	(208.92)		(89.68)	
	Net Cash used in Financing Activities		(4,577.87)		850.52
	Net increase in Cash and Cash Equivalents		3.97		96.90
	Cash and Cash Equivalents as at beginning of the year (Refer Note-2)		145.17		48.27
	Less: Cessation of subsidiary		-		-
	Cash and Cash Equivalents as at end of the year		149.14		145.17

Note to cash flow statement

1	Components of cash and cash equivalents		
	Balances with banks		
	- Current accounts	148.72	145.03
	- Deposit accounts (demand deposits and deposits having original maturity of 3 months or less)		
	Cash on hand	0.43	0.14
	Cash and cash equivalents considered in the cash flow statement	149.14	145.17

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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For MPDL LTD.

Director