MGF
PHONE : 011-23272216, 23272217
: 011-23272218, 23276872

Website : http://www.mgfltd.com
E-mail : mgfltd@hotmail.com
CIN No. : L74899DL1930PLC000208
GSTIN : 07AAACT2356D2ZN

THE MOTOR & GENERAL FINANCE LIMITED

M.G.F. HOUSE,
Regd. & H.O. : 4/17-B, ASAF ALI ROAD, NEW DELHI-110 002

DLI:CS:BSE:NSE:2026 November 13, 2026

The Secretary,
Bombay Stock Exchange Limited.,
25th Floor, P.J. Towers,
Dalal Street,
Mumbai-400001

Scrip Code: 501343

The Secretary,
National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor,
Plot No.C/1, G Block
Bandra Kurla Complex, Bandra(E)
Mumbai-400051
Scrip Code: Motogenfin

Dear Sir,

Re: **Outcome of Board Meeting**

Re: Submission of Standalone and Consolidated Unaudited Financial Results of the company for the quarter and half year ended September 30,2026 together with Unaudited Balance Sheet & Cash Flow Statement for the half year ended September 30,2026 along with Limited Review Report submitted by Statutory Auditors under IND-AS Rules

In terms of "Regulation 30 & 33 of SEBI(LODR) Regulations,2015, kindly be informed that in the meeting of the Board of Directors held today, Friday, the November 13,2026, the Board, on the recommendations of Audit Committee, have considered and taken on record the following :

i) Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended September 30,2026 together with Unaudited Balance Sheet & Cash Flow Statement for the half year ended September 30,2026 along with Limited Review Report submitted by the Statutory Auditors for the said period under IND-AS Rules as per copy enclosed, in compliance of Regulation 33 of SEBI(LODR) Regulations,2015.

ii) Standalone and Consolidated Unaudited Financial Results of the Company for the Quarter and half year ended September 30,2026 pursuant to Regulation 47(3) shall be published in the newspapers within 48 hours of the conclusion of the meeting. The above results will also be available on company's website, namely.**www.mgfltd.com** and also available on the Stock Exchanges **website at** www.nseindia.com & www.bseindia.com. The above results are being submitted under XBLR along with PDF format.

(iii) Details of Related Party Transaction under Regulation 23(9) of SEBI(LODR)(Amendments) Regulations,2018 for the half year ended commencing from 1-04-2026 to 30-09-2026 is being filed in XBRL mode.

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, Asaf Ali Road New Delhi

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PHONE : 011-23272216, 23272217
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THE MOTOR & GENERAL FINANCE LIMITED

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The Trading Window which is closed since Thursday, the October 1,2026 and shall re-open on Monday, the November 16,2026 (14th and 15th November, Saturday & Sunday respectively being holidays).

The Board Meeting commenced at 3.15 p.m. and concluded at 4.30 p.m.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For THE MOTOR & GENERAL FINANCE LIMITED

(M.K. MADAN)
VP & CS & COMPLIANCE OFFICER
Encl: as above

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, Asaf Ali Road * New Delhi *

THE MOTOR & GENERAL FINANCE LIMITED

REGD. OFFICE : MGF HOUSE , 4 / 17B, ASAF ALI ROAD, NEW DELHI 110002.
CIN : L74899DL1930PLC000208, Email ID: mgfltd@hotmail.com, Website : http://www.mgfltd.com, Phone : 23272216-18

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2026

(₹ in Lakhs)

Particulars	Standalone					
	Quarter ended			Six Months ended		Year ended
	30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
1 Income						
(a) Revenue From Operations	186.03	186.03	168.04	372.06	346.65	684.21
(b) Other Income	144.54	240.49	101.22	385.03	158.94	285.56
Total Income	**330.57**	**426.52**	**269.26**	**757.09**	**505.59**	**969.77**
2 Expenses						
(a) Employee benefits expense	57.13	54.33	58.63	111.46	110.41	222.32
(b) Finance Costs	6.32	6.30	6.72	12.62	12.78	24.03
(c) Depreciation and amortisation expense	8.54	8.54	25.82	17.08	51.58	106.07
(d) Other expenses	153.54	91.89	383.66	245.43	511.65	668.31
Total Expenses	**225.53**	**161.06**	**474.83**	**386.59**	**686.42**	**1,020.73**
3 Profit / (Loss) before, Exceptional items and Tax (1-2)	**105.04**	**265.46**	**(205.57)**	**370.50**	**(180.83)**	**(50.96)**
4 Exceptional items Gain/(Loss) (Refer Note No. 5)	-	-	-	-	-	15,758.22
5 Profit / (Loss) before Tax (3-4)	**105.04**	**265.46**	**(205.57)**	**370.50**	**(180.83)**	**15,707.26**
6 Tax Expenses						
(a) Current Tax	38.00	38.00	-	76.00	-	1,356.00
(b) Deferred Tax	-	-	-	-	-	-
(c) Tax Adjustment (Excess)/ Short provision of earlier years	-	-	-	-	-	-
Total Tax Expenses	**38.00**	**38.00**	**-**	**76.00**		**1,356.00**
7 Net Profit / (Loss) for the period (5-6)	**67.04**	**227.46**	**(205.57)**	**294.50**	**(180.83)**	**14,351.26**
8 Other Comprehensive Income/(Loss)						
(a) Items Not to be reclassified to Profit or Loss	-	-	-	-	-	7.02
(b) Income Tax relating to Item not to be reclassified to Profit or Loss	-	-	-	-	-	-
(c) Items to be reclassified to Profit or Loss	-	-	-	-	-	-
(d) Income Tax relating to Item to be reclassified to Profit or Loss	-	-	-	-	-	-
Other Comprehensive Income/(Loss) for the period (Net of Tax Expense)	-	-	-	-	-	7.02
9 Total Comprehensive Income/(Loss) (7+8)	**67.04**	**227.46**	**(205.57)**	**294.50**	**(180.83)**	**14,358.28**
10 Paid -up equity share capital (Face Value of ₹ 5/- each)	1,936.36	1,936.36	1,936.36	1,936.36	1,936.36	1,936.36
11 Reserves excluding Revaluation Reserves as per Balance Sheet				-		17,799.69
12 Earning Per Share before and after extraordinary items (of ₹ 5/- each)						
a) Basic (₹)	0.17	0.59	(0.53)	0.76	(0.47)	37.06
b) Diluted (₹)	0.17	0.59	(0.53)	0.76	(0.47)	37.06

Notes:

1) The above standalone unaudited financial results have been approved by the Audit Committee at their meeting held on Friday, 13th November, 2026 and thereafter approved by the Board of Directors at their meeting held on Friday,13th November, 2026.

2) The Statutory Auditors have carried out Limited Review of the standalone financial results of the company for the quarter and six months ended on 30th September, 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion of the above results.

3) This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

4) The Company is engaged in the single primary business of "Lease/ Renting/sale of Immovable Property", and has only one reportable segment in accordance with Ind AS 108 - Operating Segments.

5) During the year ended 31st March, 2026, the Company sold one property classified under Investment Property, resulting in a net gain of ₹ 16007.16 lakhs (before tax) which has been recoganized as an Exceptional item in accordance with the Company's accounting policy. Further, the Company incurred a loss of ₹ 246.94 lakhs on sale of equity shares of its Associate Company, which has also been classified as an Exceptional item. Accordingly, a Net Exceptional Gain of ₹ 15758.22 lakhs has been reported under Exception items for the year ended 31st March, 2026.

6) Other Income for the year ended 31st March, 2026 include ₹ 42.00 lakhs received as enhencement compensation.

7) Provision for Diminution in the value of Long Term Investments will be considered in the audited accounts for the year ended 31st March, 2027. The effect of the same is not expected to be material.

8) Previous year/ periods figures have been regrouped / reclassified, wherever necessary.

9) The above financial results of the Company are available on the Stock Exchanges website at **www.nseindia.com**, **www.bseindia.com** and on the Company's website at **www.mgfltd.com**.

FOR THE MOTOR & GENERAL FINANCE LIMITED

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, Asaf Ali Road New Delhi

(RAJIV GUPTA)
CHAIRMAN & MANAGING DIRECTOR & CHIEF EXECUTIVE OFFICER
DIN : 00022964

Place: New Delhi
Date: 13th November, 2026

JAGDISH CHAND & CO. NEW DELHI CHARTERED ACCOUNTANTS

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(₹ in Lakhs)

PARTICULARS	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	2552.67	2548.17
(b) Investment Property	304.28	315.28
(c) Financial Assets		
(i) Investments	7231.18	350.27
(ii) Other Financial Assets	16.74	27.63
(d) Deferred Tax Asset (Net)	335.51	335.51
	10440.38	**3576.86**
Current Assets		
(a) Inventories	11356.16	11356.16
(b) Financial Assets		
(i) Trade Receivables	80.21	65.43
(ii) Cash and Cash Equivalents	1158.88	15617.60
(iii) Bank Balances other than (ii) above	-	-
(iv) Other Financial Assets	0.43	0.05
(c) Current Tax Assets (Net)	(.25)	35.54
(d) Other Current Assets	213.68	112.87
	12809.11	27187.65
TOTAL ASSETS	23249.49	30764.51
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1936.36	1936.36
(b) Other Equity	20689.57	20395.07
Total Equity	22625.93	22331.43
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other Financial Liabilities	240.43	239.95
(b) Other Non Current Liabilities	68.43	68.15
(c) Provisions	122.52	78.57
	431.38	386.67
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises	-	-
(B) total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	-	-
(iii) Other Financial Liabilities	145.85	7,959.29
(b) Other Current Liabilities	19.57	24.57
(c) Provisions	26.76	62.55
	192.18	8046.41
TOTAL EQUITY & LIABILITIES	23249.49	30764.51

FOR THE MOTOR & GENERAL FINANCE LIMITED

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, Asaf Ali Road New Delhi

(RAJIV GUPTA)
CHAIRMAN & MANAGING DIRECTOR & CHIEF EXECUTIVE OFFICER
DIN : 00022964

Place: New Delhi
Date: 13th November, 2026

Standalone Statement of Cash Flows for the Six Months Ended on 30th September,2026

(₹ in Lakhs)

PARTICULARS	For the Six Months ended on 30th September, 2026 (Unaudited)	For the Six Months ended on 30th September, 2025 (Unaudited)
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax and Extraordinary items	370.50	(180.83)
Adjustment for:		
Fair Value Gain in Investment in Mutual Fund	(130.91)	
Provision for Impairment of Investments	-	-
Depreciation of Property, Plant & Equipment & Investment Property	17.08	51.58
(Profit)/Loss on sale of Property, Plant and Equipment	(0.31)	(5.70)
(Profit)/Loss on sale of Investments	(107.90)	248.95
(Profit)/Loss on sale of Investments in Properties	-	-
Interest Expenses	0.02	0.80
Interest on deposits from Bank & others	(4.20)	(0.16)
Operating Profit before Working Capital Changes	144.28	114.64
Movements in working capital:		
Decrease /(Increase) in Other Financial Assets	(0.38)	0.83
Decrease /(Increase) in Other financial assets (non current)	10.89	-
Decrease/(Increase) in Inventories	-	-
Decrease/(Increase) in Trade receivables	(14.78)	14.58
Decrease/(Increase) in Other Current Assets	(100.81)	(78.86)
(Decrease)/ Increase in Provisions	8.16	(2.66)
(Decrease) /Increase in Other Financial Liabilities	(7,904.31)	(21.59)
(Decrease) /Increase in Other Liabilities	(4.72)	(44.93)
Cash generated from Operations before Extra Ordinary Items	**(7,861.67)**	**(17.99)**
Less: Direct Taxes Paid	40.21	40.89
Net cash flows from operating activities (A)	**(7,901.88)**	**(58.88)**
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment & Investment Properties	(10.87)	(0.73)
Purchase of Investments	(23,750.00)	
Sale of Property, Plant & Equipment	0.60	9.00
Sale of Investments	17,107.90	54.31
Sale of Investment in Property	-	-
Decrease /(Increase) in Other Bank Balance	-	-
Interest Received (Net of Tax Deducted at Source)	4.20	0.16
Net cash flows from/(used in) investing activities (B)	**(6,648.17)**	**62.74**
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Current Borrowing	-	32.89
Interest Expenses	(0.02)	(0.80)
Net cash flows from/(used in) financing activities (C)	**(0.02)**	**32.09**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(14,550.07)**	**35.95**
Cash and Cash Equivalents - Opening	**15,617.60**	**6.45**
Cash and Cash Equivalents - Closing	**1,067.53**	**42.40**
i) The above Cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting		
ii) **Cash and Cash Equivalents Includes:**		
a) Cash in Hand	0.29	0.20
b) Balances with Banks	16.56	3.00
c) Flexi Deposits up to 3 months Original Maturity	1,142.03	47.03
d) Less: Bank Book Overdraft	(91.35)	(7.83)
TOTAL	**1,067.53**	**42.40**

iii) Amounts in brackets represent Cash Outflow.

FOR THE MOTOR & GENERAL FINANCE LIMITED

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, Asaf Ali Road * New Delhi *

RAJIV GUPTA
Chairman & Managing Director &
Chief Executive Officer
DIN : 00022964

Place: New Delhi
Date: 13th November, 2026

JAGDISH CHAND & CO.
CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA
Phones: 26533626, 41759467 Fax: 41759467 email: mail@jcandco.org

To
The Board of Directors
THE MOTOR & GENERAL FINANCE LIMITED

LIMITED REVIEW REPORT OF THE INDEPENDENT AUDITORS ON THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of THE MOTOR & GENERAL FINANCE LIMITED (the 'Company' for quarter and half year ended 30th September, 2026 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement, except

JAGDISH CHAND & CO. NEW DELHI CHARTERED ACCOUNTANTS

i. Fair Value Changes in the value of long-term investments has not been made in above financial results

As explained in the notes published and as in view of the management, this will be considered in the audited accounts for the year ended 31st March 2027. In opinion of Management the effect of the same is not expected to be material.

Our report on the statement is not modified in respect of the above matter.

For JAGDISH CHAND & CO.
Firm Registration No: 000129N
Chartered Accountants

Preeti Basniwal
Partner
Membership No: 531468
UDIN: 26531468OEGQQL1523

Date: November 13, 2026
Place of Signature: New Delhi

THE MOTOR & GENERAL FINANCE LIMITED

REGD. OFFICE : MGF HOUSE , 4 / 17B, ASAF ALI ROAD, NEW DELHI 110002.
CIN : L74899DL1930PLC000208, Email ID: mgfltd@hotmail.com, Website : http://www.mgfltd.com, Phone : 23272216-18

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS 30TH SEPTEMBER, 2026

(₹ in Lakhs)

Particulars	Consolidated					
	Quarter ended			Six Months ended		Year ended
	30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
1 Income						
(a) Revenue From Operations	186.03	186.03	168.04	372.06	346.65	684.21
(b) Other Income	144.54	240.49	155.52	385.03	213.24	285.56
Total Income	330.57	426.52	323.56	757.09	559.89	969.77
2 Expenses						
(a) Employee benefits expense	57.13	54.33	58.63	111.46	110.41	222.32
(b) Finance Costs	6.32	6.30	6.72	12.62	12.78	24.03
(c) Depreciation and amortisation expense	8.54	8.54	25.82	17.08	51.58	106.07
(d) Other expenses	153.54	91.89	122.18	245.43	250.17	645.12
Total Expenses	225.53	161.06	213.35	386.59	424.94	997.54
3 Profit / (Loss) before share of profit/(loss) of associates, Exceptional items and Tax (1-2)	105.04	265.46	110.21	370.50	134.95	(27.77)
4 Share of profit/(loss) of associates (net of tax)	0.31	(0.83)	0.42	(0.52)	(1.31)	0.66
5 Profit / (Loss) before, Exceptional items and Tax (3-4)	105.35	264.63	110.63	369.98	133.64	(27.11)
6 Exceptional items Gain/(Loss) Refer Note No. 6)	-	-	-	-	-	16,061.46
7 Profit / (Loss) before Tax (5-6)	105.35	264.63	110.63	369.98	133.64	16,034.35
8 Tax Expenses						
Current Tax	38.00	38.00	-	76.00	-	1,356.00
Deferred Tax	-	-	-	-	-	-
Tax Adjustment(Excess)/Short provision of earlier years	-	-	-	-	-	-
Total Tax Expenses	38.00	38.00	-	76.00	-	1,356.00
9 Net Profit / (Loss) for the period (7-8)	67.35	226.63	110.63	293.98	133.64	14,678.35
10 Other Comprehensive Income						
(a) Items Not to be reclassified to Profit or Loss	-	-	-	-	-	7.02
(b) Income Tax relating to Item not to be reclassified to Profit or Loss	-	-	-	-	-	-
(c) Share of Other Comprehensive Income of Associates accounted for using Equity Method	-	-	(11.22)	-	(11.22)	(23.84)
(d) Items to be reclassified to Profit or Loss	-	-	-	-	-	-
(e) Income Tax relating to Item to be reclassified to Profit or Loss	-	-	-	-	-	-
Other Comprehensive Income/(Loss) for the period (Net of Tax Expense)	-	-	(11.22)	-	(11.22)	(16.82)
11 Total Comprehensive Income (9+10)	67.35	226.63	99.41	293.98	122.42	14,661.53
12 Profit/(Loss) attributable to						
Owners of the Parent	67.35	226.63	110.63	293.98	133.64	14,678.35
Non Controlling Interests	-	-	-		-	-
13 Other Comprehensive Income attributable to						
Owners of the Parent	-	-	(11.22)	-	(11.22)	(16.82)
Non Controlling Interests	-	-	-	-	-	-
14 Total Comprehensive Income attributable to						
Owners of the Parent	67.35	226.63	99.41	293.98	122.42	14,661.53
Non Controlling Interests	-	-	-	-		-
15 Paid -up equity share capital (Face Value of ₹ 5/- each)	1,936.36	1,936.36	1,936.36	1,936.36	1,936.36	1,936.36
16 Reserves excluding Revaluation Reserves as per Balance Sheet						17701.60
17 Earning Per Share before and after extraordinary items (of ₹ 5/- each)						
a) Basic (₹)	0.17	0.59	0.29	0.76	0.34	37.90
b) Diluted (₹)	0.17	0.59	0.29	0.76	0.34	37.90

Notes:

1) The above consolidated unaudited financial results have been approved by the Audit Committee at their meeting held on Friday, 13th November, 2026, and thereafter approved by the Board of Directors at their meeting held on Friday, 13th November, 2026.

2) The Statutory Auditors have carried out Limited Review of the consolidated financial results of the company for the quarter and six months ended on 30th September, 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion of the above results.

3) This Statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. The said financial results of the Company and its Associate have been prepared in accordance with Ind AS 110 'Consolidated Financial Statements" and Ind AS 28 " Investment in associates and joint ventures".

4) The Company is engaged in the single primary business of "Lease/ Renting/Sale of Immovable Property", and has only one reportable segment in accordance with Ind AS 108 - Operating Segments.

5) The consolidated financial results include the financial results of the following associate:

a) India Lease Development Limited- 31.35% equity share holding

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, Asaf Ali Road New Delhi

JAGDISH CHAND & CO. NEW DELHI CHARTERED ACCOUNTANTS

6) During the year ended 31st March, 2026, the Company sold one property classified under Investment Property, resulting in a net gain of ₹ 16007.16 lakhs (before tax) which has been recoganized as an Exceptional item in accordance with the Company's accounting policy. Further, the Company incurred a loss of ₹ 248.94 lakhs on sale of equity shares of its Associate Company, which has also been classified as an Exceptional item. Accordingly, a Net Exceptional Gain of ₹ 15758.22 lakhs has been reported under Exceptiononal items for the year ended 31st March, 2026.

7) Other income for the the year ended 31st March, 2026 include ₹ 42.00 Lakhs enhencement compensation received & ₹ 54.31 Lakhs gain on sale of equity shares of Associate Company.

8) Jayabharar Credit Limited ceased to be Ässociate Company"during the quarter ended 30th September, 2025, hence, previous period figures are not comparable to the extent.

9) In case of India Lease Development Limited, an associate of the Company, Limited Freview Report on financial results for the quarter ended 30th September, 2026, relates, has following note:

- The Company has not satisfied the principal criteria prescribed under Section 45-I(f) of the Reserve Bank of India Act, 1934, based on its asset pattern as on 31st, March, 2026 and also during quarter and six months ended 30th September, 2026, since Financial Assets are less than 50% of Total Assets.

10) Provision for Diminution in the value of Long Term Investments will be considered in the audited accounts for the year ended 31st March, 2027. The effect of the same is not expected to be material.

11) Previous year/ period figures have been regrouped / reclassified, wherever necessary.

12) The above financial results of the Company are available on the Stock Exchanges website at **www.nseindia.com, www.bseindia.com** and on the Company's website at **www.mgfltd.com.**

FOR THE MOTOR & GENERAL FINANCE LIMITED

(RAJIV GUPTA)
CHAIRMAN & MANAGING DIRECTOR & CHIEF EXECUTIVE OFFICER
DIN : 00022964

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, Asaf Ali Road New Delhi

JAGDISH CHAND & CO. NEW DELHI CHARTERED ACCOUNTANTS

Place: New Delhi
Date: 13th November, 2026

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(₹ in Lakhs)

Particulars	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	2552.67	2548.17
(b) Investment Property	304.28	315.28
(c) Financial Assets		
(i) Investments	7230.66	350.27
(ii) Loans	16.74	27.63
(d) Deferred Tax Asset (Net)	237.42	237.42
Total Non-Current Assets	10341.77	3478.77
Current Assets		
(a) Inventories	11356.16	11356.16
(b) Financial Assets		
(i) Trade Receivables	80.21	65.43
(ii) Cash and Cash Equivalents	1158.88	15617.60
(iii) Other Bank Balances	-	-
(iv) Other Financial Assets	0.43	0.05
(c) Current Tax Assets (Net)	(.25)	35.54
(d) Other Current Assets	213.68	112.87
Total Current Assets	12809.11	27187.65
	23150.88	30666.42
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1936.36	1936.36
(b) Other Equity	20590.96	20296.98
Total Equity	22527.32	22233.34
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other Financial Liabilities	240.43	239.95
(b) Provisions	68.43	68.15
(c) Other non current Liabilities	122.52	78.57
Total Non-Current Liabilities	431.38	386.67
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enter	-	-
(B) total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	-	-
(iii) Other Financial Liabilities	145.85	7959.29
(b) Other Current Liabilities	19.57	24.57
(c) Provisions	26.76	62.55
Total Current Liabilities	192.18	8046.41
	23150.88	30666.42

FOR THE MOTOR & GENERAL FINANCE LIMITED

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, Asaf Ali Road New Delhi

(RAJIV GUPTA)
CHAIRMAN & MANAGING DIRECTOR & CHIEF EXECUTIVE OFFICER
DIN : 00022964

Place: New Delhi
Date: 13th November, 2026

Consolidated Statement of Cash Flows for the Six Months Ended on 30th September, 2026

(₹ in Lakhs)

PARTICULARS	For the Six Months ended on 30th September, 2026 (Unaudited)	For the Six Months ended on 30th September, 2025 (Unaudited)
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax and Extraordinary items	**369.98**	**133.64**
Adjustment for:		
Fair Value Gain in Investment in Mutual Fund	(130.91)	
Share of profit/(loss) of associates (net of tax)	0.52	1.31
Provision for Impairment of Investments	-	(12.52)
Depreciation of Property, Plant & Equipment & Investment Property	17.08	51.58
(Profit)/Loss on sale of Property, Plant and Equipment	(0.31)	(5.70)
(Profit)/Loss on sale of Investments	(107.90)	(54.31)
(Profit)/Loss on sale of Investments in Properties	-	-
Interest Expenses	0.02	0.80
Interest on deposits from Bank & others	(4.20)	(0.16)
Operating Profit before Working Capital Changes	144.28	114.64
Movements in working capital:		
Decrease /(Increase) in Other Financial Assets	(0.38)	0.83
Decrease /(Increase) in Other financial assets (non current)	10.89	-
Decrease/(Increase) in Trade receivables	(14.78)	14.58
Decrease/(Increase) in Other Current Assets	(100.81)	(78.86)
(Decrease)/ Increase in Provisions	8.16	(2.66)
(Decrease) /Increase in Other Financial Liabilities	(7,904.31)	(21.59)
(Decrease) /Increase in Other Liabilities	(4.72)	(44.93)
Cash generated from Operations before Extra Ordinary Items	**(7,861.67)**	**(17.99)**
Direct Taxes Paid	40.21	40.89
Net cash flows from operating activities (A)	**(7,901.88)**	**(58.88)**
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment & Investment Properties	(10.87)	(0.73)
Purchase of Investments	(23,750.00)	-
Sale of Property, Plant & Equipment	0.60	9.00
Sale of Investments	17,107.90	54.31
Sale of Investment in Property	-	-
Decrease /(Increase) in Other Bank Balance	-	-
Interest Received (Net of Tax Deducted at Source)	4.20	0.16
Net cash flows from/(used in) investing activities (B)	**(6,648.17)**	**62.74**
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Current Borrowing	-	32.89
Interest Expenses	(0.02)	(0.80)
Net cash flows from/(used in) financing activities (C)	**(0.02)**	**32.09**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(14,550.07)**	**35.95**
Cash and Cash Equivalents - Opening	**15,617.60**	**6.45**
Cash and Cash Equivalents - Closing	**1,067.53**	**42.40**

i) The above Cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7, "Statement of Cash Flows".

ii)	**Cash and Cash Equivalents Includes:**		
a)	Cash in Hand	0.29	0.20
b)	Balances with Banks	16.56	3.00
c)	Flexi Deposits up to 3 months Original Maturity	1,142.03	47.03
d)	Less: Bank Book Overdraft	(91.35)	(7.83)
	TOTAL	**1,067.53**	**42.40**

iii) Amounts in brackets represent Cash Outflow.

FOR THE MOTOR & GENERAL FINANCE LIMITED

RAJIV GUPTA
Chairman & Managing Director &
Chief Executive Officer
DIN : 00022964

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, Asaf Ali Road New Delhi

Place: New Delhi
Date: 13th November, 2026

JAGDISH CHAND & CO.
CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA
Phones: 26533626, 41759467 Fax: 41759467 email: mail@jcandco.org

To

The Board of Directors
The Motor & General Finance Limited

LIMITED REVIEW REPORT OF THE INDEPENDENT AUDITORS ON THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of The Motor & General Finance Limited (the 'Company') which includes Company's share of profit/loss in its Associate for the quarter and six months ended September 30, 2026 (the 'Statement') attached herewith, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated 29th March, 2019 issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

S. No.	Company Name	Relationship
1.	The Motor & General Finance Limited	Company
2.	India Lease Development Limited	Associate

5. The Limited Review Report of India Lease Development Limited, an Associate of the Company have following Observations, which is reproduced as under:

i) **Emphasis of Matter in Auditor's Report of India Lease Development Limited (Associate)**

Company had not satisfied the Principal Business Criteria prescribed under Section 45-I(f) of the Reserve Bank of India Act, 1934, since its Financial Assets constituted less than 50% of its Total Assets as at March 31, 2026 and also during quarter and half year ended September 30,2026.

Our conclusion is not modified in respect of above matter.

ii) Provision for diminution in the value of Long-term investment will be considered in the audited accounts for the year ended March 31, 2027.

Our conclusion is not modified in respect of above matter.

6. 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 aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement, except:



i. Fair Value Changes in the value of long-term investments has not been made in above financial result as explained in the notes published and as in view of the management, this will be considered in the audited accounts for the year ended March 31, 2027. In opinion of Management the effect of the same is not expected to be material.

Our report on the statement is not modified in respect of the above matter.

For JAGDISH CHAND & CO.
Firm Registration No: 000129N
Chartered Accountants

Preeti

Preeti Basniwal
Partner
Membership No: 531468
UDIN: 26531468RKAGYT9203

Date: November 13, 2026
Place of Signature: New Delhi