

Independent Auditor's Review Report on Unaudited Standalone financial results of MKP Mobility Limited for the Quarter ended December 31, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Board of Directors
MKP Mobility Limited (Formerly known as Chitradurga Spintex Limited)

1. We have reviewed the accompanying statement of unaudited financial results of **MKP Mobility Limited (Formerly known as Chitradurga Spintex Limited)** for the quarter ended December 31, 2024, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), as amended.
2. This Statement, which is the responsibility of the Company's management and approved by the 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 stated in above paragraph, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results have not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulations 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.

For Shah Khandelwal Jain & Associates
Chartered Accountants
Firm Registration No. 142740W

A K Khandelwal

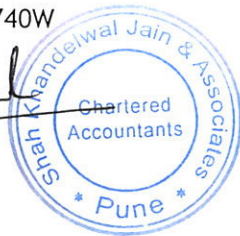
Ashish Khandelwal
Partner

Membership No. 049278

Place: Pune

Date: 13-02-2025

UDIN: 25049278BMHYQT7715



MKP Mobility Limited (Formerly known as Chitradurga Spintex Limited.)
 Regd. Office: P B No.9, Bangalore Road, Challekere , Chitradurga - 577522, Karnataka
 CIN: L50100KA1990PLC011467
Statement of Standalone Unaudited Profit and Loss for the Quarter ended 31st December, 2024

(All amounts are in Rupees lakhs, unless otherwise stated)

Particulars	Quarter Ended			Nine Months Ended		Year Date
	3 months ended 31/12/2024	Preceding 3 months ended 30/09/2024	Corresponding 3 months ended in the previous year 31/12/2023	Year to date figure for current period 31/12/2024	Year to date figure for the previous period ended 31/12/2023	Year ended 31/03/2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue From Operations	834.43	810.77	605.72	2,303.82	1,498.18	2,259.19
II Other Income	28.73	24.96	25.58	85.50	57.36	82.85
III Total Income (I+II)	863.16	835.73	631.30	2,389.32	1,555.54	2,342.03
IV Expenses						
Cost of Materials Consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	738.67	710.12	699.02	2,133.66	1,592.97	2,209.27
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	28.32	30.11	-107.87	-7.87	(170.46)	(71.83)
Employee benefits expense	23.63	19.23	14.47	53.48	32.60	42.35
Finance Costs	1.20	1.74	0.67	3.18	1.53	1.35
Depreciation and amortisation expenses	1.66	1.36	0.93	5.17	2.65	7.95
Other Expenses	32.04	43.05	16.63	106.80	41.72	76.42
Total Expenses (IV)	825.51	805.59	623.85	2,294.42	1,501.00	2,265.51
V Profit/(loss) before exceptional items and tax (I-IV)	- 37.65	30.14	7.45	94.90	54.54	76.52
VI Exceptional Items	-	-	-	-	-	-
VII Profit/ (loss) before tax(V-VI)	37.65	30.14	7.45	94.90	54.54	76.52
VIII Tax Expense:						
(1) Current Tax	9.48	14.41	1.79	23.88	1.87	-
(2) Deferred Tax	0.50	0.23	-	37.56	-	(37.05)
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	27.67	15.51	5.66	33.46	52.66	113.57
X Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI Tax expenses of discontinued operations	-	-	-	-	-	-
XII Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(Loss) for the period (IX+XII)	27.67	15.51	5.66	33.46	52.66	113.57
XIV Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period	27.67	15.51	5.66	33.46	52.66	113.57
XVI Earnings per equity (for Continuing operation):						
(1) Basic	0.81	0.45	0.17	0.98	1.54	3.33
(2) Diluted	0.81	0.45	0.17	0.98	1.54	3.33
XVII Earnings per equity (for discontinued operation)						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)						
(1) Basic	0.81	0.45	0.17	0.98	1.54	3.33
(2) Diluted	0.81	0.45	0.17	0.98	1.54	3.33



For MKP Mobility Limited
 (Formerly known as Chitradurga Spintex Ltd.)
 CIN: L50100KA1990PLC011467

Jitesh Mahendra Patodia
Jitesh Mahendra Patodia
 Managing Director
 DIN: 09700718
 Date : 13/02/2025
 Place : Pune

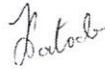
Anshay Jitesh Patodia
Anshay Jitesh Patodia
 Director
 DIN: 09700717
 Date : 13/02/2025
 Place : Pune

Notes:

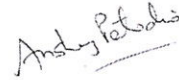
- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 13th February, 2025 and also Limited Review were carried out by the Statutory Auditors and have issued an unmodified conclusion on the same.
- 2) On 1st July 2024, the Company has acquired 49% stake in M/s CMR-Kataria Recycling Private Limited for a consideration of Rs. 130 Lakhs. M/s CMR-Kataria Recycling Private Limited is engaged in the business of treatment and recycling of all kinds of ferrous, non-ferrous metal scrap and ELV (End of Life Vehicles) to produce, sale distribute all kinds of shredded ferrous and non ferrous metal scrap and other products for industrial and other use.
- 3) Previous period figures have been regrouped/rearranged wherever considered necessary.
- 4) Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.



For MKP Mobility Limited
(Formerly known as Chitradurga Spintex Ltd.)
CIN: L50100KA1990PLC011467



Jitesh Mahendra Patodia
Managing Director
DIN: 09700718
Date : 13/02/2025
Place : Pune



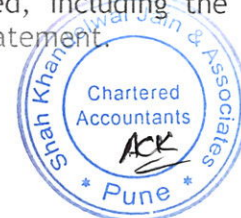
Anshay Jitesh Patodia
Director
DIN: 09700717
Date : 13/02/2025
Place : Pune

Independent Auditor's Review Report on Unaudited Consolidated financial results of MKP Mobility Limited for the Quarter ended December 31, 2024 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors,
MKP Mobility Ltd.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of MKP Mobility Ltd (the "Holding Company") and its associates for the quarter ended 31st December, 2024 and year-to-date results for the period from 1st April, 2024 to 31st December, 2024 ("the Statement"), being submitted by the Holding Company pursuant to the requirement 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 Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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. The Statement include the result of the following entity:

Associate: CMR Kataria Recycling Private Limited
5. 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 Result, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder 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.



6. Other Matters

We did not review the financial results of the associate entity included in the consolidated financial results, whose unaudited interim financial information reflects Group's share of net loss of Rs. 53.85 lakhs for the quarter ended 31st December, 2024 as considered in the unaudited consolidated financial results. The financial statements of the Associate Company have been reviewed by the management.

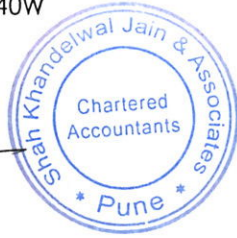
Our conclusion on the Statement is not modified in respect of the above matter.

For Shah Khandelwal Jain & Associates

Chartered Accountants

Firm Registration No. 142740W

A C Khandelwal



Ashish Khandelwal

Partner

Membership No. 049278

Place : Pune

Date: 13-02-2025

UDIN: 25049278BMHYQU2752

MKP Mobility Limited (Formerly known as Chitradurga Spintex Limited.)
 Regd. Office: P B No.9, Bangalore Road, Challekere , Chitradurga - 577522, Karnataka
 CIN: L50100KA1990PLC011467
Statement of Consolidated Unaudited Profit and Loss for the Quarter ended 31st December, 2024

(All amounts are in Rupees lakhs, unless otherwise stated)

Particulars	Quarter Ended			Nine Months Ended		Year Date
	3 months ended 31/12/2024	Preceding 3 months ended 30/09/2024	Corresponding 3 months ended in the previous year 31/12/2023	Year to date figure for current period 31/12/2024	Year to date figure for the previous period ended 31/12/2023	Year ended 31/03/2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue From Operations	834.43	810.77	605.72	2,303.82	1,498.18	2,259.19
II Other Income	28.73	24.96	25.58	85.50	57.36	82.85
III Total Income (I+II)	863.16	835.73	631.30	2,389.32	1,555.54	2,342.03
IV Expenses						
Cost of Materials Consumed						
Purchases of Stock-in-Trade	738.67	710.12	699.02	2,133.66	1,592.97	2,209.27
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	28.32	30.11	(107.87)	(7.87)	(170.46)	(71.83)
Employee benefits expense	23.63	19.23	14.47	53.48	32.60	42.35
Finance Costs	1.20	1.74	0.67	3.18	1.53	1.35
Depreciation and amortisation expenses	1.66	1.36	0.93	5.18	2.65	7.95
Other Expenses	32.04	43.05	16.63	106.80	41.72	76.42
Total Expenses (IV)	825.51	805.59	623.85	2,294.43	1,501.00	2,265.51
V Profit/(loss) before exceptional items and tax (I-IV)	37.65	30.14	7.45	94.90	54.54	76.52
VI Share of net profit / (loss) of Associate	(53.85)	(20.09)	-	(73.93)	-	-
VII Exceptional Items	-	-	-	-	-	-
VIII Profit/ (loss) before tax(V-VI-VII)	(16.20)	10.05	7.45	20.96	54.54	76.52
IX Tax Expense:						
(1) Current Tax	14.53	9.35	1.79	23.88	1.87	-
(2) Deferred Tax	0.50	0.23	-	37.54	-	(37.05)
X Profit/(Loss) for the period from continuing operations (VIII-IX)	(31.23)	0.47	5.66	(40.46)	52.66	113.57
XI Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XII Tax expenses of discontinued operations	-	-	-	-	-	-
XIII Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIV Profit/(Loss) for the period (X+XIII)	(31.23)	0.47	5.66	(40.46)	52.66	113.57
XV Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVI Total Comprehensive Income for the period (XIV+XV) Comprising Profit (Loss) and Other Comprehensive Income for the period	(31.23)	0.47	5.66	(40.46)	52.66	113.57
XVII Earnings per equity (for Continuing operation):						
(1) Basic	(0.92)	0.01	0.17	(1.19)	1.54	3.33
(2) Diluted	(0.92)	0.01	0.17	(1.19)	1.54	3.33
XVIII Earnings per equity (for discontinued operation)						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XIX Earning per equity share (for discontinued & continuing operation)						
(1) Basic	(0.92)	0.01	0.17	(1.19)	1.54	3.33
(2) Diluted	(0.92)	0.01	0.17	(1.19)	1.54	3.33

Notes:

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 13th February, 2025 and also Limited Review were carried out by the Statutory Auditors and have issued an unmodified conclusion on the same
- On 1st July 2024, the Company has signed Share Purchase Agreement for the acquisition of 49% stake in M/s CMR-Kataria Recycling Private Limited for a consideration of Rs. 130 Lakhs and it becomes Associate of the Company. Consolidation of the associate entity is carried out using the Equity method in accordance with Ind AS 28. M/s CMR-Kataria Recycling Private Limited is engaged in the business of treatment and recycling of all kinds of ferrous, non-ferrous metal scrap and ELV (End of Life Vehicles) to produce, sale distribute all kinds of shredded ferrous and non ferrous metal scrap and other products for industrial and other use.
- Previous period figures have been regrouped/rearranged wherever considered necessary.
- Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.



For MKP Mobility Limited
 (Formerly known as Chitradurga Spintex Ltd.)
 CIN: L50100KA1990PLC011467

Jitish
JITESH MAHENDRA PATODIA
 Managing Director
 DIN: 09700718
 Date : 13/02/2025
 Place : Pune

Anshay Patodia
Anshay Jitish Patodia
 Director
 DIN: 09700717
 Date : 13/02/2025
 Place : Pune