Shah Khandelwal Jain & Associates Chartered Accountants

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Independent Auditor's Review Report on Unaudited Standalone financial results of MKP Mobility Limited for the Quarter ended June 30, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
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 June 30, 2025, 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. Attention is drawn to the fact that the figures for the three months ended 31st March 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
- 5. 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.

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Accountants

Pune

For Shah Khandelwal Jain & Associates Chartered Accountants

Firm Registration No. 142740W

Ashish Khandelwal Partner

Membership No. 049278

Place: Pune Date: 13-08-2025

UDIN: 25049278BMHZDJ8776

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 Results for the Quarter ended 30/06/2025

			0.1511			
			Quarter Ended			
	Particulars	3 months ended 30/06/2025	Preceding 3 months ended 31/03/2025	Corresponding 3 months ended in the previous year 30/06/2024	Year ended 31/03/2025	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	
	Revenue From Operations	793.53	074 70		1	
i	Other Income	26.05	871.70 72.93	658.62 32.28	3,184.22 146.38	
Ш	Total Income (I+II)	819.58	944.63	690.90	3.330.60	
IV	Expenses	017.50	744.03	070,70	2,20,00	
	Purchases of Stock-in-Trade	651.99	760.40	684.87	2,894.06	
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	11.42	23.82	(66.30)	15.95	
	Employee benefits expense	23.44	29.14	10.63	82.64	
	Finance Costs	0.80	0.04	0.25	0.44	
	Depreciation and amortisation expenses	1.91	1.90	2.16	7.07	
	Other Expenses	38.37	70.79	32.20	176.99	
IV	Total Expenses (IV)	727.93	886.09	663.80	3,177,16	
V	Profit/(loss) before exceptional items and tax (III-IV)	91.64	58.54	27.11	153,44	
	Exceptional Items	- ¥				
VII	Profit/ (loss) before tax (after Exceptional items and/or Extraordinary items) (V-VI)	91.64	58.54	27.11	153.44	
VIII	Tax Expense:					
	(1) Current Tax	23.06	(0.23)		23.66	
-	(2) Deferred Tax	1.68	(1.05)	(37.39)	35.61	
	Profit/(Loss) for the period (VII-VIII)	66.91	59.81	64.50	94.16	
Х	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to profit or loss	0.19	(0.38)		(0.38)	
	(ii) Income tax relating to items that will notbe reclassified to profit or loss	(0.05)	0.10	9	0.10	
	B. (i) Items that will be reclassified to profit or loss	*:	98	*	2	
	(ii) Income tax relating to items that will be re classifies to profit or loss			-	2	
ΧI	Total Comprehensive Income for the period (IX+X) Comprising Profit (Loss) and Other					
VII	Comprehensive Income for the period)	67.05	59.53	64.50	93,88	
	Earnings per equity (for Continuing operation):					
	(1) Basic	1.96	1.75	1.89	3.33	
/111	(2) Diluted Earnings per equity (for discounted operation)	1.96	1.75	1.89	3.33	
	(1) Basic					
	(1) Dasic	523	397	*	*	
	Earning per equity share (for discontinued & continuing operation)	(3)	3.00	*		
""	(1) Basic		,			
	(2) Diluted	1.96	1.75	1.89	2.76	
_	(z) Diated	1.96	1.75	1.89	2.76	

Date : - 13/08/2025 Place : - Pune

For MKP Mobility Limited

(Formerly known as Chitradurga Spintex Ltd.) CIN; 1.50100KA1990PLC011467

Jitesh Patodia Managing Director DIN: 09700718

Aanjan Jitesh Patodia

Director DIN: 09813961

Notes to Statement of Standalone Audited Financial Results for the quarter and year ended June 30, 2025:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 13th August 2025 and also Limited Review were carried out by the Statutory Auditors.
- 2) Previous period figures have been regrouped/rearranged wherever considered necessary.
- 3) 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.
- 4) As the Company's business activities fall within a single primary business segment viz. auto components for two wheeler and for three wheeler industry, the disclousure requirement of Indian Accounting standard (IND AS- 108) "Operating segments" are not applicable.

For MKP Mobility Limited

(Formerly known as Chitradurga Spintex Limited) Acrien Patodic

CIN: L50100KA1990PLC011467

Managing Director DIN: 09700718 Place: Pune

Date: 13-08-2025

Aanjan Jitesh Patodia

Director DIN: 09813961 Place: Pune

Date: 13-08-2025

Shah Khandelwal Jain & Associates Chartered Accountants

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Independent Auditor's Review Report on Unaudited Consolidated financial results of MKP Mobility Limited for the Quarter ended June 30, 2025 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of MKP Mobility Ltd (the "Holding Company") and its associate for the quarter ended 30th June, 2025 ("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: MKP Kataria Recycling Private Limited

- 5. Attention is drawn to the fact that the figures for the three months ended 31st March 2025 are balancing figures computed, in the case of Holding Company, between audited full-year results and reviewed year-to-date results up to the third quarter, and in the case of associate, between audited results for the period from the date significant influence was obtained to year-end and the corresponding reviewed results up to the third quarter of that period.
- 6. 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.



7. 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 consolidated entity's share of net loss of Rs.19.98 lakhs for the quarter ended 30th June, 2025 as considered in the unaudited consolidated financial results. The financial statements of the Associate Company have been reviewed by the management.

Chartered Accountants

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

Ashish Khandelwal

Partner

Membership No. 049278

Place : Pune Date: 13-08-2025

UDIN: 25049278 BM HZDL7669



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 Results for the Quarter ended 30/06/2025

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	Quarter Ended				Year Date	
	Particulars	3 months ended 30/06/2025	Preceding 3 months ended 31/03/2025	Corresponding 3 months ended in the previous year 30/06/2024	Year ended 31/03/2025	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	
1	Revenue From Operations Other Income	793.53 26.05	871.70 72.93	658.62 32.28	3,184.22 146.38	
111	Total Income (I+II)	819.58	944.63	690.90	3,330,60	
	Expenses Purchases of Stock-in-Trade Changes in inventories of finished goods, Stock-in-Trade and work-in progress Employee benefits expense Finance Costs Depreciation and amortisation expenses Other Expenses	651.99 11.42 23.44 0.80 1.91 38.37	760.40 23.82 29.14 0.04 1.90 70.79	684.87 (66.30) 10.63 0.25 2.16	2,894.06 15.95 82.64 0.44 7.07	
IV	Total Expenses (IV)			32.20	176.99	
	Profit before share of profit/(Loss) from Associate, exceptional items and tax (III-IV)	727.93 91.64	886.09 58.54	663.80 27.11	3,177.16 153.44	
VI	Share of profit/(loss) from Associate Profit/(loss) before exceptional items and tax Exceptional Items	(19.98) 71.67	7.99 66.53	27.11	(65.94) 87.50	
VΙΙ	Profit/ (loss) before tax (after Exceptional items and/or Extraordinary items)	71.67	66,53	27.11	87,50	
VIII	Tax Expense: (1) Current Tax (2) Deferred Tax Profit/(Loss) for the period (VII-VIII)	23.06 1.68 46.93	(0.23) (1.05) 67.81		23.66 35.61 28.22	
	Other Comprehensive Income A. (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will notbe 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 re classifies to profit or loss Total Comprehensive Income for the period (IX+X) Comprising Profit (Loss) and Other	0.19 (0.05)	(0.90) 0.18		(0.90) 0.18	
ΧJ	Comprehensive Income for the period (IX+X) Comprising Profit (Loss) and Other Comprehensive Income for the period)	47.07	67.09	64.50	27.50	
XII	Earnings per equity (for Continuing operation): (1) Basic (2) Diluted	1.38 1.38	1.99 1.99	1.89 1.89	0.83 0.83	
	Earnings per equity (for discounted operation) (1) Basic (2) Diluted	7.50	*	5	-	
XIV	Earning per equity share (for discontinued & continuing operation) (1) Basic (2) Diluted	1.38 1.38	1.99 1.99	1.89 1.89	0.83 0.83	

Date: 13/08/2025 Place: Pune

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

Managing Director DIN: 09700718

Aanjan Jitesh Patodia Director DIN: 09813961

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Notes to Statement of Consolidated Audited Financial Results for the quarter and year ended June 30, 2025:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 13th August, 2025.
- 2) Previous period figures have been regrouped/rearranged wherever considered necessary for fair presentation.
- 3) 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.
- 4) As the Company's business activities fall within a single primary business segment viz. auto components for two wheeler and for three wheeler industry, the disclousure requirement of Indian Accounting standard (IND AS- 108) "Operating segments" are not applicable.

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

Jitesh Mahendra Patodia

Managing Director DIN: 09700718 Place: Pune

Date: 13/08/2025

Aanjan Jitesh Patodia

Director
DIN: 09813961
Place: Pune
Date: 13/08/2025