

Limited Review Report on Standalone Quarter & Half Year Ended as on 30th September, 2025
Unaudited Financial Results of the company pursuant to Regulation 33 of the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015.

To,

The Board of Directors of MPF SYSTEMS LIMITED

We have reviewed the accompanying statement of unaudited financial results of **MPF SYSTEMS LIMITED** for the quarter & half year ended 30th September, 2025 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter & half year ended September 30, 2025" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 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. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. 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 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.

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 prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind As') specified 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 4th November, 2025

Place : Ahmedabad

For, S K Bhavsar & Co.

Chartered Accountants

Firm No. 145880W



(Shivam Bhavsar)

Proprietor

M. No. 180566

UDIN: 25180566BMHTYK7212

MPF SYSTEMS LIMITED
(CIN: L35105MH1993PLC287894)

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

Sr No	Particulars	(Rs. in lacs except Per share data)					
		Quarter ended September 30, 2025	Quarter ended June 30, 2025	Quarter ended September 30, 2024	Half Year ended September 30, 2025 (Year to date for Current Period)	Half Year ended September 30, 2024 (Year to date for Current Period)	For the year ended on March 31, 2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other Income	-	-	-	-	-	-
	Total Revenue (Net)	-	-	-	-	-	-
2	Expenses						0.05
	a. Cost of Materials Consumed	-	-	-	-	-	0.05
	b. Purchases of Stock-In-trade	-	-	-	-	-	-
	c. Changes in inventories of Stock-in-Trade	-	-	-	-	-	-
	d. Employee benefits expenses	-	-	-	-	-	-
	e. Finance Cost	2.61	3.03	1.35	5.64	2.25	-
	f. Claim Expenses	(0.24)	-	-	(0.24)	-	6.50
	g. Legal & professional Fees	-	-	-	-	-	55.75
	h. Other Expenses	0.68	5.79	7.22	6.46	-	45.72
	Total Expenses	1.24	4.21	2.59	5.45	16.32	49.41
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	4.28	13.03	11.16	17.31	5.50	11.55
4	Exceptional Items	(4.28)	(13.03)	(11.16)	(17.31)	(24.07)	(169.89)
5	Profit/(Loss) before Extraordinary items and tax (3-4)	-	-	-	-	-	-
6	Extraordinary Items	(4.28)	(13.03)	(11.16)	(17.31)	(24.07)	(169.89)
7	Profit Before Tax (5-6)	-	-	-	-	-	-
8	Tax Expenses	(4.28)	(13.03)	(11.16)	(17.31)	(24.07)	(169.89)
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	(4.28)	(13.03)	(11.16)	(17.31)	(24.07)	(169.89)
10	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	(4.28)	(13.03)	(11.16)	(17.31)	(24.07)	(169.89)
13	Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method	-	-	-	-	-	-
14	Net Profit (Loss) for the period (12+13)	(4.28)	(13.03)	(11.16)	(17.31)	(24.07)	(169.89)
15	Other comprehensive income, net of income tax	-	-	-	-	-	-
	a) i) Amount of item 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) item that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of income tax	-	-	-	-	-	-
16	Total Comprehensive income for the period	(4.28)	(13.03)	(11.16)	(17.31)	(24.07)	(169.89)
17	Details of equity share capital						
	Paid-up Equity Share Capital	271.93	271.93	17.01	271.93	17.01	271.93
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
18	Details of debt securities						
	Paid-Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	(324.06)	(319.77)	(166.66)	(324.06)	(166.66)	(306.74)
20	Debenture Redemption reserve	-	-	-	-	-	-
21	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	(0.16)	(0.48)	(6.56)	(0.64)	(14.15)	(6.25)
	Diluted Earning (Loss) per share from Continuing operations	(0.16)	(0.48)	(6.56)	(0.64)	(14.15)	(6.25)
ii	Earning per Share for discontinuing Operations						
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
iii	Earnings per Equity Share						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	(0.16)	(0.48)	(6.56)	(0.64)	(14.15)	(6.25)
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	(0.16)	(0.48)	(6.56)	(0.64)	(14.15)	(6.25)

Note:	
1	The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on 4th November, 2025.
2	Figures pertaining to the previous years/periods have been rearranged/regrouped, wherever necessary, to make them comparable with those of the current years/periods.
3	There are no Reportable segments, which signify or in the aggregate qualify for separate disclosure as per provision of the relevant Ind AS. The management does not believe that the information about segments which are not reportable under Ind AS, would be useful to the users of these financial statements.
4	The Statutory auditors of the company have carried out a "Limited review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
5	These Financial Statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other provisions of the Companies Act 2013, as applicable and guidelines issued by the Securities and Exchange board of India ("SEBI") and other recognised accounting principles and policies generally accepted in India to the extent possible. These financial results are presented in accordance with the requirements of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 and circular issued thereunder.

Place: Mumbai
Date: 4th November, 2025



For and on Behalf of the Board of
MPF SYSTEMS LIMITED

Piyush Mansukhbhai Savalia
Managing Director
(DIN: 06464445)

MPF SYSTEMS LIMITED

(CIN: L35105MH1993PLC287894)

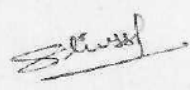
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Un-Audited Statement of Assets & Liabilities as at 30th September, 2025

		(Rs. In Lacs)	
	Particulars	Un-Audited AS AT 30.09.2025	Audited AS AT 31.03.2025
1	Assets		
A	Non-Current Assets		
	(a) Property, Plant and Equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified)	-	-
	(j) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Total (A)	-	-
B	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	-	-
	(iv) Bank balances other than (iii) above	3.79	32.15
	(v) Loans	-	-
	(vi) Other Financial Assets	207.50	205.33
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	-	0.12
	Total (B)	211.29	237.61
	Total Assets (A+B)	211.29	237.61
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital	271.93	271.93
	(b) Instruments entirely equity in nature	-	-
	(c) Other Equity	(324.06)	(306.74)
	Total (A)	(52.13)	(34.81)
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	260.00	260.00
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total (B1)	260.00	260.00
B2	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	2.48	3.53
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	0.94	8.19
	(c) Provisions	-	0.70
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	3.42	12.42
	Total Equity and Liabilities (A+B1+B2)	211.29	237.61

Place : Mumbai
Date : 4th November, 2025

For, MPF SYSTEMS LIMITED



Piyush Mansukhbhai Savalia
 Managing Director
 (DIN: 06464445)

MPF SYSTEMS LIMITED
(CIN: L35105MH1993PLC287894)

Reg. Office- Unit No. B 203, Rustomjee Central Park, Andheri Kurla Road, Chakala, Andheri East, Mumbai, Mumbai, Maharashtra, India, 400069

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UNAUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2025

Particulars	Six Months Ended 30th Sep, 2025		Six Months Ended 30th Sep, 2024	
	Rs.		Rs.	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		(17.31)		(24.07)
Adjustments for :				
Depreciation	-		-	
Written off of Balances	-		-	
Operating Profit before Working Capital change		(17.31)		(24.07)
Adjustments for :				
Decrease/(Increase) in Receivables	-		-	
Decrease/(Increase) in Inventories	-		-	
Increase/(Decrease) in Payables	(1.04)		2.68	
Decrease/(Increase) in Loans	(2.17)			
Decrease/(Increase) in Other Current Assets	0.12		0.21	
Increase/(Decrease) in Other Current Liabilities	(7.26)		1.21	
Increase/(Decrease) in Provisions	(0.70)	(11.05)	(0.47)	3.65
Cash Generated From Operations		(28.36)		(20.42)
Income Tax		-		-
NET CASH FROM OPERATING ACTIVITIES Total (A)		(28.36)		(20.42)
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	-		-	
Loss on Sale of Investment	-		-	
Purchase of Investment	-			
NET CASH USED IN INVESTING ACTIVITIES Total (B)		-	(13.50)	(13.50)
CASH FLOW FROM FINANCING ACTIVITIES				
Increase in Borrowing	-		24.84	
Security Premium Received	-		-	
Issue of Share Capital	-		-	
Long Term Loans & Advances	-		(1.85)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		-		23.00
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(28.36)		(10.92)
Cash and Cash Equivalents -- Opening Balance		32.15		13.99
Cash and Cash Equivalents -- Closing Balance		3.79		3.07
		(0.00)		(0.00)
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

For & on behalf of the Board,
MPF SYSTEMS LIMITED



[Signature]

Piyush Mansukhbhai Savalia
Managing Director
(DIN: 06464445)

Place : Mumbai
Date : 4th November, 2025