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:2025

November 12, 2025

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 30,2025 together with Unaudited Balance Sheet & Cash Flow Statement for the half year ended September 30,2025 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, Wednesday, the November 12,2025, 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 30,2025 together with Unaudited Balance Sheet & Cash Flow Statement for the half year ended September 30,2025 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 30,2025 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.

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THE MOTOR & GENERAL FINANCE LIMITED

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

The Trading Window is closed since Wednesday, the October 1,2025 and shall re-open on Monday, the November 17,2025(15th and 16th November, Saturday & Sunday respectively being holidays)

The Board Meeting commenced at 3.00 p.m. and concluded at 3.50 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

MGF
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: 011-23272218, 23276872

Website : http://www.mgfltd.com
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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:2025

November 12, 2025

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: Submission of details of Related Party Transactions under Regulation 23(9) of SEBI(LODR)(Amendments) Regulations,2018 for the reporting period for half year ended commencing from 1-04-2025 to 30-09-2025

In compliance of Regulation 23(9) of SEBI(LODR)(Amendments) Regulations,2018, at the Board Meeting held today, Wednesday, the November 12, 2025, the Board has also considered the details of Related Party Transactions for the half year ended commencing from 1-04-2025 to 30-09-2025 and the same is submitted in XBRL form only.

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 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 MONTH ENDED 30TH SEPTEMBER, 2025

(₹ In Lakhs)

Particulars	Standalone					
	Quarter ended 30-09-2025	Quarter ended 30-06-2025	Quarter ended 30-09-2024	Six Month ended 30-09-2025	Six Month ended 30-09-2024	Year ended 31-03-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
(a) Revenue From Operations	168.04	178.61	174.29	346.65	348.58	697 17
(b) Other Income	101.22	57.72	80.17	158.94	150.24	295.57
Total Income	269.26	236.33	254.46	505.59	498.82	992.74
2 Expenses						
(a) Employee benefits expense	58.63	51.78	64.60	110.41	123.17	246.84
(b) Finance Costs	6.72	6.06	5.93	12.78	14.62	19.91
(c) Depreciation and amortisation expense	25.82	25.76	28.17	51.58	56.34	112.61
(d) Other expenses	383.66	127.99	125.50	511.65	241.54	494.83
Total Expenses	474.83	211.59	224.20	686.42	435.67	874.19
3 Profit / (Loss) before, Exceptional items and Tax (1-2)	(205.57)	24.74	30.26	(180.83)	63.15	118.55
4 Exceptional items	-	-	-	-	-	-
5 Profit / (Loss) before Tax (3-4)	(205.57)	24.74	30.26	(180.83)	63.15	118.55
6 Tax Expenses						
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
Tax Adjustment(Excess)/Short provision of earlier years	-	-	-	-	-	-
Total Tax Expenses	-	-	-	-	-	-
7 Net Profit / (Loss) for the period (5-6)	(205.57)	24.74	30.26	(180.83)	63.15	118.55
8 Other Comprehensive Income/(Loss)						
(a) Items Not to be reclassified to Profit or Loss	-	-	-	-	-	6.05
(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)	-	-	-	-	-	6.05
9 Total Comprehensive Income/(Loss) (7+8)	(205.57)	24.74	30.26	(180.83)	63.15	124.60
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						3,441.41
12 Earning Per Share before and after extraordinary items (of ₹ 5/- each)						
a) Basic (₹)	(0.53)	0.06	0.08	(0.47)	0.16	0.31
b) Diluted (₹)	(0.53)	0.06	0.08	(0.47)	0.16	0.31

Notes:

1) The above standalone unaudited financial results have been approved by the Audit Committee at their meeting held on Wednesday, the 12th November, 2025 and thereafter approved by the Board of Directors at their meeting held on Wednesday, the 12th November, 2025.

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,2025 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) The Company is engaged in single primary business of " Lease/ Renting/ Sale of Immovable Property" , and has only one reportable segment in accordance with Ind AS 108- Operating Segments

4) Company during the quarter ended 30th September, 2025 sold quoted investments in equity shares of an "Associate Company" namely Jayabharat Credt Limited based on the valuation obtained from an independent valuer, while prevailing quoted market prices for these equity shares were higher than the price at which sale has been made.This transaction was carried out as per the valuation report since the equity shares of this company are thinly traded on the stock exchange and company would not have been able to execute large volume at quoted price on stock exhange . Due to this sale of equity shares at lower price as compared to quoted price on stock exchange company has accounted for loss on sale of investments of ₹ ₹ 248.95 Lakhs during the quarter and six months ended 30th September, 2025,which is included in other expenses.

Due to this sale of equity shares, Jayabharat Credit Limited has ceased to be "Associate Company" during the quarter ended 30th September, 2025

5) Other Income for the quarter and six month ended 30th September, 2025 includes ₹ 42.00 Lakhs enhancement compensation received.

6) 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.

7) Provision for Diminution in the value of Long Term Investments will be considered in the audited accounts for the year ended 31st March, 2026. 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

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

Place: New Delhi
Date: 12th November, 2025

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, ASAF ALI ROAD NEW DELHI

JAGDISH CHAND & CO. CHARTERED ACCOUNTANTS

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 ASSETS AND LIABILITIES

(₹ in Lakhs)

PARTICULARS	As at 30th September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	2538.75	2545.65
(b) Investment Property	2485.16	2532.40
(c) Financial Assets		
(i) Investments	422.63	725.88
(ii) Other Financial Assets	35.09	35.09
(d) Deferred Tax Asset (Net)	335.51	335.51
	5817.14	6174.53
Current Assets		
(a) Inventories	11356.16	11356.16
(b) Financial Assets		
(i) Trade Receivables	34.42	49.00
(ii) Cash and Cash Equivalents	50.22	11.47
(iii) Bank Balances other than (ii) above	-	-
(iv) Other Financial Assets	0.01	0.84
(c) Current Tax Assets (Net)	134.44	93.55
(d) Other Current Assets	84.36	5.50
	11659.61	11516.52
TOTAL ASSETS	17476.75	17691.05
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1936.36	1936.36
(b) Other Equity	5855.96	6036.79
Total Equity	7792.32	7973.15
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other Financial Liabilities	217.78	229.23
(b) Provisions	118.90	121.10
(c) Other non current Liabilities	3,576.29	3,592.56
	3912.97	3942.89
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	37.16	4.26
(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	5,696.37	5,703.69
(b) Other Current Liabilities	11.51	40.18
(c) Provisions	26.42	26.88
	5771.46	5775.01
TOTAL EQUITY & LIABILITIES	17476.75	17691.05

FOR THE MOTOR & GENERAL FINANCE LIMITED

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

Place: New Delhi
Date: 12th November, 2025

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, ASAF ALI ROAD, NEW DELHI

JAGDISH CHAND & CO. CHARTERED ACCOUNTANTS

THE MOTOR & GENERAL FINANCE LIMITED

Standalone Statement of Cash Flows for the Half Year Ended on 30th September, 2025

(All amounts ₹ in Lakhs unless stated otherwise)

	PARTICULARS	For the Half Year ended on 30th September, 2025 (Unudited)	For the Half Year ended on 30th September, 2024 (Unudited)
A.	CASH FLOWS FROM OPERATING ACTIVITIES		
	Profit/ (Loss) before tax and Extraordinary items	(180.83)	63.15
	Adjustment for:		
	Provision for Impairment of Investments	-	-
	Depreciation of Property, Plant & Equipment & Investment Property	51.58	56.34
	(Profit)/Loss on sale of Property, Plant and Equipment	(5.70)	-
	(Profit)/Loss on sale of Investments	248.95	-
	Interest Expenses	0.80	4.54
	Interest on deposits from Bank & others	(0.16)	(9.84)
	Operating Profit before Working Capital Changes	114.64	114.19
	Movements in working capital:		
	Decrease /(Increase) in Other Financial Assets	0.83	1.11
	Decrease /(Increase) in Other financial assets (non current)	-	5.05
	Decrease/(Increase) in Trade receivables	14.58	(4.40)
	Decrease/(Increase) in Other Current Assets	(78.86)	(64.52)
	(Decrease)/ Increase in Provisions	(2.66)	6.25
	(Decrease) /Increase in Other Financial Liabilities	(21.59)	(55.19)
	(Decrease) /Increase in Other Liabilities	(44.93)	33.42
	Cash generated from Operations before Extra Ordinary Items	(17.99)	35.91
	Direct Taxes Paid	40.89	37.46
	Net cash flows from operating activities (A)	(58.88)	(1.55)
B.	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant & Equipment & Investment Properties	(0.73)	(0.53)
	Sale of Property, Plant & Equipment	9.00	-
	Sale of Investments	54.31	-
	Decrease /(Increase) in Other Bank Balance	-	16.58
	Interest Received (Net of Tax Deducted at Source)	0.16	9.84
	Net cash flows from/(used in) investing activities (B)	62.74	25.89
C.	CASH FLOWS FROM FINANCING ACTIVITIES		
	Increase/(Decrease) in Current Borrowing	32.89	(12.03)
	Interest Expenses	(0.80)	(4.54)
	Net cash flows from/(used in) financing activities (C)	32.09	(16.57)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	35.95	7.77
	Cash and Cash Equivalents - Opening	6.45	4.23
	Cash and Cash Equivalents - Closing	42.40	12.00
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	0.20	0.09
b)	Balances with Banks	3.00	2.22
c)	Flexi Deposits up to 3 months Original Maturity	47.03	17.20
d)	Less: Bank Book Overdraft	(7.83)	(7.51)
	TOTAL	42.40	12.00

iii Amounts in brackets represent Cash Outflow.

FOR THE MOTOR & GENERAL FINANCE LIMITED

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

Place: New Delhi
Date: 12th November, 2025

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, ASAF ALI ROAD NEW DELHI

JAGDISH CHAND & CO. CHARTERED ACCOUNTANTS

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, 2025

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, 2025 (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. The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, and in compliance with Regulation 33 of the Listing Regulations is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report 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.

4. **Emphasis of Matter**
   During the quarter ended 30th September, 2025 quoted investments in equity shares of an "Associate Company" were sold by the Company based on the valuation obtained from an independent valuer. (Refer note no 4).

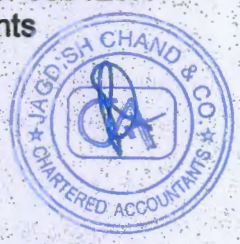
   Our conclusion is not modified in respect of this matter.

5. 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

   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 2026. 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: 25531468BMSBYK5643

Date: November 12, 2025
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 MONTH ENDED 30TH SEPTEMBER, 2025

(₹ in Lakhs)

Particulars	Consolidated					
	Quarter ended 30-09-2025	Quarter ended 30-06-2025	Quarter ended 30-09-2024	Six Month ended 30-09-2025	Six Month ended 30-09-2024	Year ended 31-03-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
(a) Revenue From Operations	168.04	178.61	174.29	346.65	348.58	697.17
(b) Other Income	155.52	57.72	80.17	213.24	150.24	295.57
Total Income	323.56	236.33	254.46	559.89	498.82	992.74
2 Expenses						
(a) Employee benefits expense	58.63	51.78	64.60	110.41	123.17	246.84
(b) Finance Costs	6.72	6.06	5.93	12.78	14.62	19.91
(c) Depreciation and amortisation expense	25.82	25.76	28.17	51.58	56.34	112.61
(d) Other expenses	122.18	127.99	125.50	250.17	241.54	530.05
Total Expenses	213.35	211.59	224.20	424.94	435.67	909.41
3 **Profit / (Loss) before share of profit/(loss) of associates, Exceptional items and Tax (1-2)**	110.21	24.74	30.26	134.95	63.15	83.33
4 Share of profit/(loss) of associates (net of tax)	0.42	(1.73)	0.61	(1.31)	(1.18)	(3.67)
5 **Profit / (Loss) before, Exceptional items and Tax (3-4)**	110.63	23.01	30.87	133.64	61.97	79.66
6 Exceptional items	-	-	-	-	-	-
7 **Profit / (Loss) before Tax (5-6)**	110.63	23.01	30.87	133.64	61.97	79.66
8 **Tax Expenses**						
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
Tax Adjustment(Excess)/Short provision of earlier years	-	-	-	-	-	-
Total Tax Expenses	-	-	-	-	-	-
9 **Net Profit / (Loss) for the period (7-8)**	110.63	23.01	30.87	133.64	61.97	79.66
10 **Other Comprehensive Income**						
(a) Items Not to be reclassified to Profit or Loss	-	-	-	-	-	6.05
(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)	-	(13.89)
(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)	-	(7.84)
11 **Total Comprehensive Income (9+10)**	99.41	23.01	30.87	122.42	61.97	71.82
12 Profit/(Loss) attributable to						
Owners of the Parent	110.63	23.01	30.87	133.64	61.97	79.66
Non Controlling Interests	-	-	-	-	-	-
13 Other Comprehensive Income attributable to						
Owners of the Parent	(11.22)	-	-	(11.22)	-	(7.84)
Non Controlling Interests	-	-	-	-	-	-
14 Total Comprehensive Income attributable to						
Owners of the Parent	99.41	23.01	30.87	122.42	61.97	71.82
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						3040.07
17 **Earning Per Share before and after extraordinary items (of ₹ 5/- each)**						
a) Basic (₹)	0.29	0.06	0.08	0.34	0.16	0.21
b) Diluted (₹)	0.29	0.06	0.08	0.34	0.16	0.21

Notes:

1) The above consolidated unaudited financial results have been approved by the Audit Committee at their meeting held on Wednesday, the 12th November, 2025 and thereafter approved by the Board of Directors at their meeting held on Wednesday, the 12th November, 2025.

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,2025 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) Other Income for the quarter and six month ended 30th September, 2025 includes ₹ 42.00 Lakhs enhancement compensation received & ₹ 54.31 Lakhs gain on sale of equity Shares of Associate Company.

6) The consolidated financial results include the financial results of the following associates:

a) India Lease Development Limited- 31.35% equity share holding
b) Jayabharat Credit Limited- 43.45% equity share holding, (upto 18th September 2025)

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, ASAF ALI ROAD NEW DELHI

7) Company during the quarter ended 30th September, 2025 sold quoted investments in equity shares of an "Associate Company" namely Jayabharat Credt Limited based on the valuation obtained from an independent valuer, while prevailing quoted market prices for these equity shares were higher than the price at which sale has been made.This transaction was carried out as per the valuation report since the equity shares of this company are thinly traded on the stock exchange and company would not have been able to execute large volume at quoted price on stock exhange. Due to this sale of equity shares, the company has recognised a gain of ₹ 54.30 Lakhs in the consolidated financial results during the quarter and six month ended 30th September, 2025.

Due to this sale of equity shares, Jayabharat Credit Limited has ceased to be "Associate Company" during the quarter ended 30th September, 2025

8) The Company's share in the financial results of Jayabharat Credit Limited, Associate of the company consolidated upto 18th September, 2025,the Loss for the period has not been considered in the consolidated financial results due to complete impairment in value of investment.

9) Provision for Diminution in the value of Long Term Investments will be considered in the audited accounts for the year ended 31st March, 2026. The effect of the same is not expected to be material.

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

11) 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

FOR THE MOTOR & GENERAL FINANCE LIMITED

(RAJIV GUPTA)
CHAIRMAN & MANAGING DIRECTOR & CHIEF EXECUTIVE OFFICER

DIN : 00022964

Place: New Delhi
Date: 12th November, 2025

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, ASAFALI 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 CONSOLIDATED ASSETS AND LIABILITIES

(₹ in Lakhs)

particulars	As at 30th September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	2538.75	2545.65
(b) Investment Property	2485.16	2532.40
(c) Financial Assets		
(i) Investments	422.63	422.63
(ii) Loans	35.09	35.09
(d) Deferred Tax Asset (Net)	237.42	237.42
Total Non-Current Assets	5719.05	5773.19
Current Assets		
(a) Inventories	11356.16	11356.16
(b) Financial Assets	-	-
(i) Trade Receivables	34.42	49.00
(ii) Cash and Cash Equivalents	50.22	11.47
(iii) Other Bank Balances	-	-
(iv) Other Financial Assets	0.01	0.84
(c) Current Tax Assets (Net)	134.44	93.55
(d) Other Current Assets	84.36	5.50
Total Current Assets	11659.61	11516.52
TOTAL ASSETS	17378.66	17289.71
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1936.36	1936.36
(b) Other Equity	5757.87	5635.45
Total Equity	7694.23	7571.81
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other Financial Liabilities	217.78	229.23
(b) Provisions	118.90	121.10
(c) Other non current Liabilities	3576.29	3592.56
Total Non-Current Liabilities	3912.97	3942.89
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	37.16	4.26
(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	5696.37	5703.69
(b) Other Current Liabilities	11.51	40.18
(c) Provisions	26.42	26.88
Total Current Liabilities	5771.46	5775.01
TOTAL EQUITY & LIABILITIES	17378.66	17289.71

FOR THE MOTOR & GENERAL FINANCE LIMITED

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

Place: New Delhi
Date: 12th November, 2025

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, ASAF ALI ROAD NEW DELHI

JAGDISH CHAND & CO. CHARTERED ACCOUNTANTS

THE MOTOR & GENERAL FINANCE LIMITED

Consolidated Statement of Cash Flows for the Half Year Ended on 30th September, 2025

(All amounts ₹ in Lakhs unless stated otherwise)

	PARTICULARS	For the Half Year ended on 30th September, 2025 (Unudited)	For the Half Year ended on 30th September, 2024 (Unudited)
A.	CASH FLOWS FROM OPERATING ACTIVITIES		
	Profit/ (Loss) before tax and Extraordinary items	133.64	61.97
	Adjustment for:		
	Share of profit/(loss) of associates (net of tax)	1.31	1.18
	Provision for Impairment of Investments	(12.52)	-
	Depreciation of Property, Plant & Equipment & Investment Property	51.58	56.34
	Profit/Loss on sale of Property, Plant and Equipment	(5.70)	-
	(Profit)/ Loss on sale of Investments	(54.31)	
	Interest Expenses	0.80	4.54
	Interest on deposits from Bank & others	(0.16)	(9.84)
	Operating Profit before Working Capital Changes	114.64	114.19
	Movements in working capital:		
	Decrease /(Increase) in Other Financial Assets	0.83	1.11
	Decrease /(Increase) in Other financial assets (non current)	-	5.05
	Decrease/(Increase) in Trade receivables	14.58	(4.40)
	Decrease/(Increase) in Other Current Assets	(78.86)	(64.52)
	(Decrease)/ Increase in Provisions	(2.66)	6.25
	(Decrease) /Increase in Other Financial Liabilities	(21.59)	(55.19)
	(Decrease) /Increase in Other Liabilities	(44.93)	33.42
	Cash generated from Operations before Extra Ordinary Items	(17.99)	35.91
	Direct Taxes Paid	40.89	37.46
	Net cash flows from operating activities (A)	(58.88)	(1.55)
B.	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant & Equipment & Investment Properties	(0.73)	(0.53)
	Sale of Property, Plant & Equipment	9.00	-
	Sale of Investments	54.31	
	Decrease /(Increase) in Other Bank Balance	-	16.58
	Interest Received (Net of Tax Deducted at Source)	0.16	9.84
	Net cash flows from/(used in) investing activities (B)	62.74	25.89
C.	CASH FLOWS FROM FINANCING ACTIVITIES		
	Increase/(Decrease) in Current Borrowing	32.89	(12.03)
	Interest Expenses	(0.80)	(4.54)
	Net cash flows from/(used in) financing activities (C)	32.09	(16.57)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	35.95	7.77
	Cash and Cash Equivalents - Opening	6.45	4.23
	Cash and Cash Equivalents - Closing	42.40	12.00
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	0.20	0.09
b)	Balances with Banks	3.00	2.22
c)	Flexi Deposits up to 3 months Original Maturity	47.03	17.20
d)	Less: Bank Book Overdraft	(7.83)	(7.51)
	TOTAL	42.40	12.00

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

JAGDISH CHAND & CO. CHARTERED ACCOUNTANTS

Place: New Delhi
Date: 12th November, 2025

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, 2025.

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 Associates for the quarter and six months ended September 30, 2025 (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. The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, and in compliance with Regulation 33 of the Listing Regulations is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report 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 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
3.	Jayabharat Credit Limited	Associate (upto September 18, 2025)

5. The accompanying Statement includes the Company's share in Total Comprehensive Income of an Associate Company reviewed by us which reflect Total Comprehensive Loss of Rs.34.47 Lakhs and Total Comprehensive Loss of Rs. 39.99 Lakhs for the quarter and six months ended September 30, 2025 respectively.

In respect of the interim financial statement an Associate of the company consolidated upto September 18, 2025, loss for the period has not been considered in the consolidated financial results due to existing complete impairment in value of investment as on September 30, 2025. (Refer Note No. 8)

6. **Emphasis of Matter**

a. During the quarter ended September 30, 2025 quoted investments in equity shares of an "Associate Company" were sold by the Company based on the valuation obtained from an independent valuer. (Refer note no 7).

Our conclusion is not modified in respect of this matter.

b. In respect of India Lease Development Limited, an Associate of the Company, following Emphasis of Matter in their limited review report dated November 12, 2025 which is reproduced below

i. During the quarter ended September 30,2025 quoted investments in equity shares of a Company were sold by the Company based on the valuation obtained from an independent valuer

Our conclusion is not modified in respect of this matter.

7. The financial results of India Lease Development Limited, an Associate of the Company have following information through notes, which is reproduced as under:

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

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

8. 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, 2026.

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: 25531468BMSBYL8573

Date: November 12, 2025
Place of Signature: New Delhi