

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
OF**

M/S MOHAN FINANCE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **M/s. MOHAN FINANCE LIMITED ("the Company")** which comprise of the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended on that date, notes to the financial statements, including a summary of significant accounting policies and other explanatory information

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2026;
- (b) In the case of the Statement of Profit and Loss, of the **Profit** for the year ended on that date.
- (c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date
- (d) Notes to the financial statements, including a summary of significant accounting policies and other explanatory information

Basis of Opinion

We conducted our audit of the financial statements in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report and management discussion and analysis but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

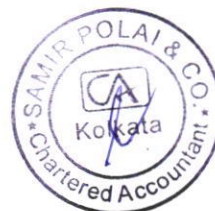
In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors is responsible for overseeing the Company's financial reporting process.



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Auditor's Responsibility for the Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order,2020 ('the Order') issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in Annexure-A, a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. **As required by Section 143 (3) of the Act, we report that :**
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. In our opinion proper books of account as required by law have been kept by the company so far as appears from our examination of those books.
 - c. The Balance Sheet and the Statement of Profit and Loss and Cash Flow dealt with by this Report are in agreement with the books of account;
 - d. In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of written representations received from the directors as on 31st March,2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026, from being appointed as a director in terms of Section 164(2) of the Act.
 - f. With respect to the adequacy of the internal controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure-B**".
 - g. With respect to the other matters required to be included in the auditor's report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to explanations given to us the remuneration paid by the company to its director during the year is in accordance with the provisions of Section 197 of the Act.
 - h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us ;
 - i) The Company has disclosed the impact of pending litigation as at 31st March,2026 on its financial statements(Refer Note No.18(f) for the financial statements.
 - ii) The Company has no material foreseeable losses on long term contracts including derivative contracts as on 31st March, 2026.
 - iii) There has been no amount required to be transferred to the investor Education and Protection fund by the Company during the year ended 31st March, 2026.

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- iv) (a) The Management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The Management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (iv) (a) and (b) contain any material misstatement.
- v) The Company has not declared or paid any dividend during the year, so the provisions of section 123 of the Companies Act, 2013 does not apply.
- vi) According to the information and explanations given to us, the books of account are entirely maintained manually by the company as volume of transaction is very low, hence the assessment and reporting responsibility under 11(g) is not applicable.

PLACE : KOLKATA
DATED : 27.05.2026



SAMIR POLAI & CO
Chartered Accountants,
FRN:330582E

Samir K Polai
(SAMIR KUMAR POLAI)
PROPRIETOR

Membership No. - 303724
UDIN: 26303724FDMABJ4138

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under Report on Other Legal and Regulatory Requirements' section of our report to the Members of Mohan Finance Limited of even date)

- i) In respect of the Company's fixed assets :
- The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - The Fixed Assets have been physically verified by the Management at reasonable intervals during the year and no material discrepancies have been noticed on such verification.
 - According to the information & explanations given to us and on the basis of our examination of the records the Company does not own any immovable property, hence clause (c) of Paragraph-3(i) is not applicable.
- ii) The company is in the business of granting of loans and investments and does not have any physical inventory. Accordingly, Paragraph 3(ii) of the Order is not applicable.
- iii) The Company has granted unsecured loan to parties covered in the register maintained under Section 189 of the Companies Act, 2013.
- In our opinion the terms and conditions on which the loans had been granted to one such party covered under section 189 of the Act, were not prejudicial to the company's interest as interest on loan made to the party has not been charged.
 - In the case of the loans granted to the parties under section 189 of the Act, the borrowers have been regular in the payment of the interest as stipulated.
 - There are no overdue amounts in respect of the loans granted to parties under section 189 of the Act. Total amount overdue: Nil and amount overdue for more than 90 days is Nil.
- vii) In our opinion and as information and explanation given to us, the company has complied with the provision of section 185 and 186 of the companies Act, 2013 in respect of loan & investments made as applicable. The company has not given any guarantee and has not provided any security.
- viii) The company has not accepted any deposits from the public within the meaning of section 73 and 74 of the Act and the rules framed there under to the extent notified.
- ix) In our opinion and according to the information and explanation given to us, the company's activities do not require maintenance of any cost records.
- x) a) According to the information and explanations provided to us and as per the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues including income tax and other statutory dues, as applicable to it with the appropriate authorities.
b) According to information and explanation given to us no undisputed amounts payable in respect of statutory dues were in arrears as at 31st March, 2026 for a period of more than six months from the date they become payable.
c) As explained to us and the records of the company examined by us, the details of disputed dues not paid towards income tax as on 31st March, 2026 is NIL. :

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- xi)** Based on our audit procedures and according to the information and explanation given to us we are of the opinion that the company has not defaulted in repayment of any loans or borrowings to any financial institution, banks, government. The Company has not issued any Debentures.
- xii)** The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and terms loans during the year. Accordingly, paragraph 3(ix) of the Order is not applicable.
- xiii)** According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- xiv)** According to the information and explanation given to us and based on our examination of the records of the Company, the Company has paid /provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V of the Act.
- xv)** In our opinion, and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly Paragraph 3(xii) of the Order is not applicable.
- xvi)** According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xvii)** According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- xviii)** According to the information and explanations given to us and based on our examinations of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xix)** In our opinion & on the basis of records & documents examined by us the company is required to be registered u/s 45-IA of the Reserve Bank of India Act,1934 and the company has obtained such registration.
- xx)** The company has not incurred any cash losses during the financial year under review, Hence this clause is not applicable,
- xxi)** There has not been any resignation of the statutory auditors during the year, so this clause is not applicable.
- xxii)** On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.



SAMIR POLAI & CO
Chartered Accountants



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casamirpolai@gmail.com

- xxiii) As per explanation given to us. Clause a & b are not applicable to this company.
xxiv) No adverse remarks found to be reported.

PLACE : KOLKATA
DATED : 27.05.2026



SAMIR POLAI & CO
Chartered Accountants,
FRN:330582E

Samir K Polai
(SAMIR KUMAR POLAI)
PROPRIETOR

Membership No. - 303724
UDIN: 26303724FDMABJ4138

Re. : M/S. MOHAN FINANCE LIMITED (31.03.2026)

**Annexure B to the Auditors Report
Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of
Section 143 of the Companies Act, 2013.**

We have audited the internal financial controls over financial reporting of M/S. MOHAN FINANCE LIMITED ("the Company") as of March, 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls.

The Board of Directors of Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note of Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013 .

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note" issued by Institute of Chartered Accountants of India) and the Standards on Auditing prescribed under section 143(10) of the Companies Act, 2013 to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the company's internal financial control system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting.

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company. (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of

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financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting.

Because of the inherent limitations of internal financial controls over financial reporting including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion to the best of our information and according to the explanation given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March, 31,2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

PLACE : KOLKATA
DATED : 27.05.2026



SAMIR POLAI & CO
Chartered Accountants,
FRN:330582E

Samir K Polai
(SAMIR KUMAR POLAI)
PROPRIETOR

Membership No. - 303724
UDIN: 26303724FDMABJ4138

Mohan Finance Limited

4PB,MANITOWERS,31/41,BINOVA BHAVE ROAD,KOLKATA-700038

Balance Sheet as at 31st March, 2026

Particulars	Note No.	Figures as at the end of current reporting period 31.03.2026	Figures as at the end of current reporting period 31.03.2025
		(₹ In Hundred)	(₹ In Hundred)
(I) EQUITY AND LIABILITY			
A. Shareholders' Funds			
(a) Share Capital	3	499,720	499,720
(b) Reserves and Surplus	4	44,978	39,804
B. Non-Current Liabilities			
(a) Long-Term Borrowings	5	-	-
(b) Deferred Tax Liabilities.			
C. Current Liabilities			
(a) Short-Term Borrowings	6	-	3
(b) Trade Payables	7	-	189
(c) Other current Liabilities	8	7,811	2,194
(d) Short-Term Provisions	9	5,892	5,307
Total		558,401	547,217
II.Assets			
A. Non-current assets			
(a) Property , Plant & Equipment and Intangible Assets.			
(i) property, plant and equipment	10	2,043	1,981
(b) Non-Current Investments	11	3	3
(c) Deferred Tax Assets (Net)		480	588
(e) Other Non-Current Assets	12	-	3,000
B. Current Assets			
(a) Inventories	13	-	-
(a) Trade Receivables	14	-	259
(a) Cash and Cash Equivalents	15	2,859	2,770
(b) Short-Term loans and Advances	16	553,018	538,616
Total		558,401	547,217
SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS	1	-	0

The accompanying notes form integral part of the financial statements.

As per our report of even date
SAMIR POLAI & CO
 Chartered Accountants
 FRN:330582E



SAMIR KUMAR POLAI
 Proprietor
 Membership No.303724

MOHAN FINANCE LIMITED

Mulhaja
 Authorised Signatory / Director

for and on behalf of Board
MOHAN FINANCE LIMITED

Vineeta
 Authorised Signatory / Director
Directors
Mohan Lal Bajaj
 Din -00126564
Directors
Vineeta Agarwal
 Din- 06371885

MOHAN FINANCE LIMITED
 Chief Financial Officer
Ankit Lohar
 Chief Finance Officer

Date:27/05/2026

Place: Kolkata

UDIN: 26303724FDMABJ4138

Mohan Finance Limited

4PB,MANITOWERS,31/41,BINOVA BHAVE ROAD,KOLKATA-700038

Profit and Loss statement for the year ended 31st March, 2026

	Particulars	Note No	Figures for the current year 31.03.2026	Figures for the current year 31.03.2025
			(₹ In Hundred)	(₹ In Hundred)
I.	Revenue From Operations	17	-	-
	Other Income	18	30,751	27,617
	Total Revenue		30,751	27,617
II.	Expenses:			
	Finance Costs	19	24	112
	Employee Benefit Expenses	20	16,087	16,942
	Depreciation and Amortization Expenses	21	282	470
	Other Expenses	22	7,438.82	5,758
	Contingency Provision Against Standard Assets			
	Total Expenses		23,832	23,282
III.	Profit before Exceptional,Extraordinary Items & Tax (I - II)		6,919	4,334.11
IV.	Exceptional Items: Earlier Year Income/Expenses Adjustment		-	-
V.	Profit/(Loss) After Exceptional& before Extra Ordinary Items and before Tax (III - IV)		6,919	4,334
VI.	Tax Expenses:			
	(1) Current Tax		1,686	1,250
	(2) Deferred Tax		109	7,415
	(3) Earlier Year Tax		-	-
	(4) MAT Credit Entitlement		-	-
			5,124	3,014
VII	Profit from the period from continuing operations (IV-VI)		5,124	3,014
VIII	Earning per equity share:			
	(1) Basic		0.001	0.001
	(2) Diluted		-	-

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS 1

The accompanying notes form integral part of the financial statements.

As per our report of even date
SAMIR POLAI & CO
 Chartered Accountants
 FRN:330582E



SAMIR KUMAR POLAI
 Proprietor
 Membership No.303724

Date:27/05/2026

Place: Kolkata

UDIN: 26303724FDMABJ4138

for and on behalf of Board

MOHAN FINANCE LIMITED

Mohanjaj
 Authorised Signatory / Director

Directors
 Mohan Lal Bajaj
 Din -00126564

MOHAN FINANCE LIMITED

Vineeta
 Authorised Signatory / Director

Directors
 Vineeta Agarwal
 Din- 06371885

MOHAN FINANCE LIMITED

Ankit Lohar

Chief Financial Officer
 Chief Finance Officer

MOHAN FINANCE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(Pursuant to clause 32 of the listing agreement with stock Exchange)

Particulars	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
	(₹ In Hundred)		(₹ In Hundred)	
CASH FLOW FROM OPERATING ACTIVITIES :				
NET PROFIT / (LOSS) BEFORE TAX		6,919		4,338
Adjustment for :				
Add:				
Depreciation	282.33		466.29	
Provision for Gratuity	-		255.00	
Contingency Provision Against Standard Assets	-		-	
		282.33		721
Operating Profit before working Capital Changes		7,201.27		5,059
Adjustments For :				
Increase/decrease in Current Assets , Loans & Advances	(14,402)		(504,423)	
Increase/decrease in Current Liabilities & Provisions	5,617	(8,785)	4,255	(500,168)
Cash Generated From Operation		(1,584)		(495,109)
Less: Direct Tax Paid		(1,686)		(1,250)
CASH FLOW BEFORE EXTRA ORDINARY ITEMS		(3,270)		(496,359)
Extra Ordinary Item :				
NET CASH FLOW FROM OPERATING ACTIVITIES (A)		(3,269.59)		(496,358.64)
CASH FLOW FROM INVESTING ACTIVITIES :				
(Increase)/Decrease in Deposits(Non-Current)	3,259.49		508,000	
Purchase of Investment				
Purchase of Fixed Assets	(344.07)		(1,273)	
NET CASH FLOW FROM INVESTMENT ACTIVITIES (B)		2,915.42		506,727
CASH FLOW FROM FINANCING ACTIVITIES :				
Repayment of borrowings from Bank & Others		261.94		(2,441)
NET CASH FLOW FROM FINANCING ACTIVITIES (C)		261.94		(2,441)
TOTAL CASH FLOW (A + B + C)		(92)		7,927
Opening Cash & Cash Equivalents		2,767		5,160
Closing Cash & Cash Equivalents		2,859		2,767
INCREASE/(DECREASE) IN CASH/CASH EQUIVALENTS		(92)		7,927

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS 1

The accompanying notes form integral part of the financial statements.

As per our report of even date

SAMIR POLAI & CO
Chartered Accountants
FRN:330582E



SAMIR KUMAR POLAI
Proprietor
Membership No.303724

Date:27/05/2026

Place: Kolkata

UDIN: 26303724FDMABJL4138

MOHAN FINANCE LIMITED

Mohanjaj
Authorised Signatory / Director

for and on behalf of Board
MOHAN FINANCE LIMITED

Vineeta
Directors Authorised Signatory Directors Director
Mohan Lal Bajaj Vineeta Agarwal
Din -00126564 Din- 06371885

MOHAN FINANCE LIMITED

Chief Financial Officer
Ankit Lohariwala
Chief Finance Officer

Mohan Finance Limited

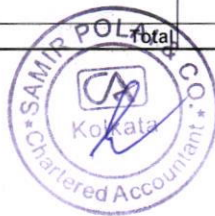
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NOTES FORMING PART OF THE BALANCE SHEET (31.03.2026)

Note No		Figures for the current year 31.03.2026	Figures for the current year 31.03.2025		
3	Share Capital				
	Equity Share Capital				
	Authorised Share capital (52,50,000 shares of Rs. 10/- each)	525,000	525,000		
	Issued, subscribed & fully paid share capital (49,96,200 shares of Rs. 10/- each)	499,620	499,620		
	Subscribed but not paid up	-	-		
	Forfeited shares	100	100		
	Total	499,720	499,720		
a.	Reconciliation of No. of Shares outstanding at the beginning & end of the reporting period - No Change during the year.				
b.	Terms/rights attached to equity shares The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share.				
c.	Shareholders holding more than 5% shares of the Company	Current Year (2025-2026)		Previous Year (2024-2025)	
	Name of the Shareholder	% of Share Holding	No. of Shares	% of Share Holding	No. of Shares
i)	Kalpataru Vanijya Private Limited	5.16%	258,000	5.16%	258,000
ii)	Anushree Tradelink Private Limited	6.07%	303,135	6.07%	303,135
		11.23%	561,135	11.23%	561,135
4	Reserves and Surplus				
	a) Statutory Reserve				
	Opening Balance	36,791	34,670		
	Add: Transfer during the year	3,014	2,121		
	Closing Balance	39,804	36,791		
	b) Surplus - Profit & Loss Account				
	Profit for this Period	5,124	3,014		
	Add: Additions / transfers during the year	49	-		
		5,173	3,014		
	Less: Short Provision of Tax of Earlier Year	-	-		
	Closing Balance	5,173	3,014		
	Total	44,978	39,804.48		
5	Long-term Borrowings				
	Secured Loan	-	-		
	Total	-	-		
6	Short-term borrowings (Secured)				
	Secured:-				
	Unsecured :-				
	Other Loans & advances-From Bodies Corporate (Related Parties)	-	3		
	Other Loans & advances-From Bodies Corporate (Other Parties)	-	-		
	Total	-	3		
7	Trade paybles				
	For Goods & Services	-	-		
	For Expenses	-	188.54		
	Total	-	188.54		
8	Other Current Liabilities				
	Liabilities for Expenses	7,549	1,832		
	Liabilities for Statutory Dues	263	363		
	Total	7,811	2,194		
9	Short-term provisions				
	- Provision for Income Tax	1,836	1,250		
	- Provision for Gratuity	4,004	4,004		
	- Contingent Provision Against Standard Assets	52	52		
	Total	5,892	5,307		

MOHAN FINANCE LIMITED

M. Hajaj
Authorised Signatory / Director



MOHAN FINANCE LIMITED

Ankita
Authorised Signatory / Director

MOHAN FINANCE LIMITED

Ankit Lohar

Chief Finance Officer

MOHAN FINANCE LTD										
4PB, Mani Towers , 31/41, Binova Bhawe Road,Kolkata-700038										
NOTE - 10: Depreciation on Fixed Assets as per Companies Act,2013 for the Financial Year 2025-26										(in Hundred)
Particulars	G R O S S B L O C K			As on 31.03.26	D E P R E C I A T I O N				N E T B L O C K	
	As on 01.04.25	Addition for this Year	Sale Transfer		Up to 31.03.25	For the year	Deduction for the year	Up to 31.03.26	WDV as on 31.03.26	WDV as on 31.03.25
Motor Cycle	9,580.00		-	9,580.00	8,909.89	0.00		8,909.89	670.11	670.11
Computer	8,910.00		-	8,910.00	8,801.79	8.88		8,810.67	99.33	108.21
Office Equipment	4,177.80	344.07	-	4,521.87	2,994.81	273.45		3,268.26	1,253.61	1,182.99
Furniture	510.00	-	-	510.00	490.53	0.00		490.53	19.47	19.47
Total	23,177.80	344.07	-	23,521.87	21,197.02	282	-	21,479	2,042.52	1,980.78
Previous Year	21,905	1,273.00	-	23,178.18	20,731.11	466.29		21,197.40	1,980.78	1,170.00

MOHAN FINANCE LIMITED

Milheja
 Authorised Signatory / Director



MOHAN FINANCE LIMITED

Yneeta
 Authorised Signatory / Director

MOHAN FINANCE LIMITED

Ankit Loharsiwala
 Chief Finance Officer

Mohan Finance Limited

NOTES FORMING PART OF THE BALANCE SHEET (31.03.2026)

Note No		Figures for the current year 31.03.2026 (₹ In Hundred)	Figures for the Previous year 31.03.2025 (₹ In Hundred)
10	Tangible Assets - Sheet attached separately		
11	Non-current investments Investments in Equity instruments (Un-Quoted) 05 , Shares of Trapinex House Premises Co-operative Society Limited Investments in Mutual Funds(Quoted)	3	3
	Total	3	3
12	Non-Current Assets Fixed Deposit	-	3,000
	Total	-	3,000
14	Short term loans and advances <u>Unsecured, considered good</u> Interest Receivable		259
	Total	-	259
15	Cash and Cash Equivalent <u>Balances with banks in Current A/c</u> State Bank of India(Current A/C) HDFC Bank Ltd Punjab & Sind Bank Cash in hand	 - 925 209 1,725	 459 925 271 1,115
	Total	2,859.13	2,770
16	Short term loans and advances <u>Unsecured, considered good</u> Interest Receivable Other Loans & Advances- Considered Good TDS Receivables Advance for Income Tax MAT CREDIT	 534,802 14,758 497 2,961	 519,346 15,813 497 2,961
	Total	553,018	538,616

MOHAN FINANCE LIMITED

Mulhija
Authorised Signatory / Director

MOHAN FINANCE LIMITED

Yueeth
Authorised Signatory / Director

MOHAN FINANCE LIMITED

Ankit Loharwala
Chief Finance Officer



Mohan Finance Limited			
NOTES FORMING PART OF THE PROFIT & LOSS ACCOUNT (31.03.2026)			
Note No		Figures for the current year 31.03.2026 (₹ In Hundred)	Figures for the Previous year 31.03.2025 (₹ In Hundred)
17	Revenue from Operations		
	Total	-	-
18	Other Income	30,751	27,617
		30,751	27,617
19	Finance Costs		
	Interest expenses		
	Bank Interest & Other finance Charges	24	29
	Interest on Unsecured Loan	-	83.26
	Total	24	112
20	Employee Benefits Expenses		
	Salaries and Wages & Bonus, staff welfare	4,087	4,687
	Director's Remuneration	12,000	12,000
	Provision For Gratuity	-	255
	Total	16,087	16,942
21	Other Expenses		
	Office expenses	1,193	188
	Vehicle expenses	784	50
	Rates, Taxes and Filing Fees	50	-
	Insurance charges	85	-
	Filing fees	96	-
	Travelling expenses	0	244
	Printing & Stationery	102	7
	Conveyance	242	60
	Donation	-	1,000
	Telephone & Mobile Expenses	96	96
	Legal & Professional fees	1,305	400
	Repair and maintenance expenses	1,069	571
	Internal Audit Fees	100	100
	Oil & Fuel Expenses	736	931
	Demat charges	673	732
	Audit fees	295	295
	AMC Charges	41	38
	Electric charges	572	1,047
	Total	7,439	5,758

MOHAN FINANCE LIMITED

Rudhraj
Authorised Signatory / Director

MOHAN FINANCE LIMITED

Yneeta
Authorised Signatory / Director

MOHAN FINANCE LIMITED

Ankit Lohariwala

Chief Finance Officer



MOHAN FINANCE LTD			
31/41, BUNIVA BHAVE ROAD, KOLKATA-700038			
		Figures for the current year 31.03.2026	Figures for the Previous year 31.03.2025
Current Assets			
Inventories		-	-
Sundry Debtors		-	-
Cash and bank balances		2,859.13	2,769.89
Loans & Advances		534,801.60	519,345.57
Current Ratio = Current Assets/Current liabilities		537,660.73	522,115.46
Current Liabilities			
Creditors for goods and services & Expenses		-	188.54
Cash Credit		-	-
Provision for Taxation		1,686.03	1,250.00
Any other current liabilities.		7,811.17	2,194.45
		9,497.20	3,632.99
Current Ratio (in times)		56.61	143.72
Debt-Equity Ratio= Total debt/Shareholder's Equity		FY 2025-26	FY 2024-25
Total Debt			
Long term debt		-	-
Short term debt		-	3.00
		-	3.00
Shareholder's Equity			
Share Capital		499,720.00	499,720.00
Reserves and Surplus		44,977.86	39,804.48
		544,697.86	539,524.48
D/E Ratio (in times)		0.00	0.000
Debt Service Coverage Ratio		FY 2025-26	FY 2024-25
Earnings available for Debt services			
Net Profit(Earnings after Taxes)		5,124.36	3,013.67
Non Cash Operating expenses like Depreciation and other amortizations		282.33	470.00

MOHAN FINANCE LIMITED

Mulraj
Authorised Signatory / Director

MOHAN FINANCE LIMITED

Ankit Loharwal
Chief Finance Officer

MOHAN FINANCE LIMITED

Meeha
Authorised Signatory / Director

Interest	24.21	112.16
	5,430.89	3,595.83
Return on equity ratio =	FY 2025-26	FY 2024-25
Net profit after taxes- Preference dividend(if any)	5,124.36	3,013.67
	5,124.36	3,013.67
Average total equity		
Share Capital	499,720.00	499,720.00
Reserves and Surplus	44,977.86	39,804.48
	544,697.86	539,524.48
Average total equity	499,720.00	499,720.00
Return on equity ratio (in %)	1.0254	0.60
Return on capital employed	FY 2025-26	FY 2024-25
EBIT	4,251.62	4,574.56
Capital Employed		
Total Assets	558,401.46	547,216.97
(-) Current Liabilities	7,645.61	23,762.04
	550,755.85	523,454.93
Return on capital employed (in %)	0.772	0.874
Return on investment (in %)	FY 2025-26	FY 2024-25
Earnings (Post Tax)	5,124.36	3,013.67
Investment (CE)	499,720.00	499,720.00
ROI (%)	1.03	0.60

MOHAN FINANCE LIMITED

M. Mahajan
Authorised Signatory / Director



MOHAN FINANCE LIMITED

V. V. V. V.
Authorised Signatory / Director

MOHAN FINANCE LIMITED

Ankit Loharwalay
Chief Finance Officer

MOHAN FINANCE LIMITED
31/41, Binova Bhave Road, Kolkata-700038
Notes to financial statements for the year ended 31 March, 2026

28. Additional Regulatory Information

Financial Ratios	Numerator	Denominator	31/03/2026	31/03/2025	% Change during the Year	Reasons for changes above 25%
Current ratio (in times)	Current Assets	Current Liabilities	1:99	1:99		N/A
Debt- Equity ratio (in times)	Debt consists of borrowing and Lease liabilities	Total Equity	.01:1	0.07:1		N/A
Debt Service Coverage Ratio(in times)	Earnings available for Debt services=Net Profit(Earnings after Taxes)+Non Cash Operating expenses like depreciation and other amortizations+Interest.	Debt Service=Interest and lease payments+Principal repayments	0.86	0.86	0.00	Due to Increase in Turnover
Return on equity ratio (in %)	Net profit after taxes-Preference dividend(if any)	Average total equity	1.03	0.06	1616.67	Due to Increase in Turnover
Net capital turnover ratio (in times)	Revenue from operations	Total assets less Total Current liabilities	0.00	0.00	0.00	N/A
Net Profit ratio (in %)	Profit for the year	Revenue from Operations	16.66	10.91	52.70	Due to Increase in Turnover
Return on capital employed (in %)	Profit before tax and finance costs	Capital employed= Total assets less Current liabilities	90.76	0.92	9798.82	NA
Return on investment (in %)	Closing Value of Investment- Opening value of Investment	opening value of Investment	0.27	0.27	0.00	Due to Increase in Turnover



MOHAN FINANCE LIMITED MOHAN FINANCE LIMITED MOHAN FINANCE LIMITED

Mulhazaj
 Authorised Signatory / Director

Ankit Loharwalay
 Chief Finance Officer

Vizeta
 Authorised Signatory / Director

MOHAN FINANCE LTD

4PB, MANI TOWERS,31/41, BINOVA BHAVE ROAD,KOLKATA - 700 038

Annexure - " A " -Details of Fixed Assets & Depreciation as per I.T. Rules for the Assesment year 2026-27(in hundred)

Particulars	Rate of Dep	Opp.WDV as on 01.04.25	Addition Before 30.09.25	Addition After 30.09.25	Total	Sale	Total	Depreciation more than 180 days	Depreciation less than 180 days	Total Depreciation	WDV As on 31.03.26
Motor Car & Cycle	15%	2,276	-	-	2,276	-	2,276	341	-	341	1,934
Office Equipment	15%	1,861	-	344	2,205	-	2,205	279	26	305	1,900
Computer	40%	168	-	-	168	-	168	67	-	67	101
Furniture&Fixture	10%	29	-	-	29	-	29	3	-	3	26
TOTAL		4,334	-	344	4,678	-	4,678	691	26	717	3,962

MOHAN FINANCE LIMITED


Authorized Signatory / DirectorMOHAN FINANCE LIMITED
Ankit Lohariwala,
Chief Finance OfficerMOHAN FINANCE LIMITED

Authorized Signatory / Director