



**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, 2025, 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 :

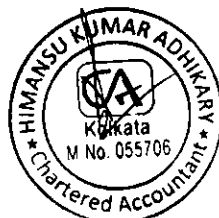
- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2025;
- (b) In the case of the Statement of Profit and Loss, of the Profit for the year ended on that date.
- (c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date
- (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.

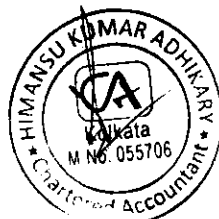
The board of directors is responsible for overseeing the Company's financial reporting process.

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:

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- 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.

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.



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- e. On the basis of written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025, 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, 2025 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 3rd March, 2025.
- 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, 2025.
- 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.



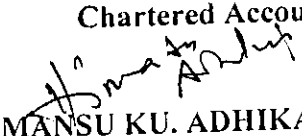
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- vi) According to the information and explanations given to us, the books of account are entirely maintained manually by the company as volume of transaction is very low, hence the assessment and reporting responsibility under 11(g) is not applicable.

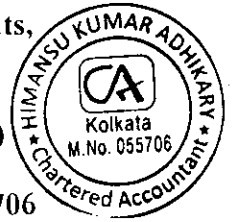
PLACE : KOLKATA
DATED : 06.09.2025

HIMANSU KUMAR ADHIKARY
Chartered Accountants,


(HIMANSU KU. ADHIKARY)
PROPRIETOR

Membership No. - 055706

UDIN: 25055706BMHWDX9082





Re. : M/S. MOHAN FINANCE LIMITED (31.03.2025)

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, 2025 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.

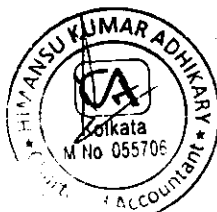
Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal 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 : 06.09.2025**

**HIMANSU KUMAR ADHIKARY
Chartered Accountants,**


**(HIMANSU KU. ADHIKARY)
PROPRIETOR**

Membership No. - 055706

UDIN: 25055706BMHWDX9082





Re. : M/S. MOHAN FINANCE LIMITED (31.03.2025)

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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.

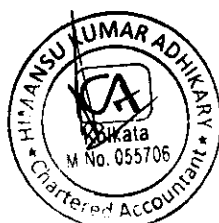
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financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company and (3) provide reasonable 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.

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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 : 06.09.2025

HIMANSU KUMAR ADHIKARY
Chartered Accountants,

Himansu Adhikary
(HIMANSU KU. ADHIKARY)
PROPRIETOR

Membership No. - 055706

UDIN: 25055706BMHWDX9082



Mohan Finance Limited

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

Balance Sheet as at 31st March, 2025

Particulars	Note No.	Figures as at the end of current reporting period 31.03.2025	Figures as at the end of current reporting period 31.03.2024
		(₹ In INR)	(₹ In INR)
(I) EQUITY AND LIABILITY			
A. Shareholders' Funds			
(a) Share Capital	3	49,972,000	49,972,000
(b) Reserves and Surplus	4	3,980,448	3,679,000
B. Non-Current Liabilities			
(a) Long-Term Borrowings	5	-	-
(b) Deferred Tax Liabilities			
C. Current Liabilities			
(a) Short-Term Borrowings	6	-	263,000
(b) Trade Payables	7	18,854.00	-
(c) Other current Liabilities	8	219,445	354,000
(d) Short-Term Provisions	9	530,651	1,759,204
Total		54,721,398	56,027,204
II.Assets			
A. Non-current assets			
(a) Property , Plant & Equipment and Intangible Assets.			
(i) property, plant and equipment	10	198,078	117,000
(b) Non-Current Investments	11	250	250
(c) Deferred Tax Assets (Net)		58,832	66,247
(e) Other Non-Current Assets	12	300,000	51,100,000
B. Current Assets			
(a) Inventories	13	-	-
(a) Trade Receivables	14	25,949	516,378
(a) Cash and Cash Equivalents	15	276,690	808,000
(b) Short-Term loans and Advances	16	53,861,599	3,419,329
Total		54,721,398	56,027,204

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1

The accompanying notes form integral part of the financial statements.

As per our report of even date

HIMANSU KUMAR ADHIKARY

Chartered Accountants



(HIMANSU KUMAR ADHIKARY)

Proprietor

Membership No.055706

MOHAN FINANCE LIMITED in the name and on behalf of Board

Moh Lal Bajaj
Authorised Signatory / Director

Directors
Mohan Lal Bajaj
Din -00126564

Vineeta
Authorised Signatory / Director

Directors
Vineeta Agarwal
Din- 06371885

MOHAN FINANCE LIMITED

Anita Chatterjee
Chief Financial Officer

Date: 06-09-2025

Place: Kolkata

UDIN: 25055706 BMHWDX9082

Mohan Finance Limited

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

Profit and Loss statement for the year ended 31st March, 2025

	Particulars	Note No	Figures for the current year 31.03.2025	Figures for the current year 31.03.2024
I.	Revenue From Operations	17	2,761,655.00	3,521,000.00
	Other Income	18	-	-
	Total Revenue		2,761,655.00	3,521,000.00
II.	Expenses:			
	Finance Costs	19	11,216	1,000
	Employee Benefit Expenses	20	1,694,238	1,827,400
	Depreciation and Amortization Expenses	21	46,629.00	47,000
	Other Expenses	22	575,790.00	1,187,144
	Contingency Provision Against Standard Assets			
	Total Expenses		2,327,873	3,062,544
III.	Profit before Exceptional, Extraordinary Items & Tax (I - II)		433,782	458,456.00
IV.	Exceptional Items:			
	Earlier Year Income/Expenses Adjustment		-	-
V.	Profit/(Loss) After Exceptional & before Extra Ordinary Items and before Tax (III - IV)		433,782	458,456
VI.	Tax Expenses:			
	(1) Current Tax		125,000	242,880
	(2) Deferred Tax		7,415	5,000
	(3) Earlier Year Tax		-	-
	(4) MAT Credit Entitlement		-	-
			301,367	212,000
VII.	Profit from the period from continuing operations (IV-VI)		301,367	212,000
VIII.	Earning per equity share:			
	(1) Basic		0.06	0.04
	(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
HIMANSU KUMAR ADHIKARY
Chartered Accountants



(HIMANSU KUMAR ADHIKARY)
Proprietor
Membership No.055706

Date: 06.09.2025
Place: Kolkata

MOHAN FINANCE LIMITED for and on behalf of Board of Directors MOHAN FINANCE LIMITED

Mulligan
Authorised Signatory / Director

Vineeta
Authorised Signatory / Director

Directors
Mohan Lal Bajaj
Din -00126564

Directors
Vineeta Agarwal
Din- 06371885

MOHAN FINANCE LIMITED

Ankit Lehariswaly
Chief Finance Officer
Chief Financial 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, 2025		For the year ended 31st March, 2024	
CASH FLOW FROM OPERATING ACTIVITIES :				
NET PROFIT / (LOSS) BEFORE TAX		433,782.00		459,245
Adjustment for :				
Add :				
Depreciation	46,629.00		47,044.00	
Provision for Gratuity	25,500.00		130,000.00	
Contingency Provision Against Standard Assets		72,129.00		177,044
Operating Profit before working Capital Changes		505,911.00		636,289
Adjustments For :				
Increase/decrease in Current Assets , Loans & Advances	(50,442,270)		666,000.00	
Increase/decrease in Current Liabilities & Provisions	425,495	(50,016,775)	(500,000.00)	166,000
Cash Generated From Operation		(49,510,864)		802,289
Less: Direct Tax Paid		(125,000)		(300,000.00)
CASH FLOW BEFORE EXTRA ORDINARY ITEMS		(49,635,864)		502,289
Extra Ordinary Item :				
NET CASH FLOW FROM OPERATING ACTIVITIES (A)		(49,635,864.00)		502,289.00
CASH FLOW FROM INVESTING ACTIVITIES :				
(Increase)/Decrease in Deposits(Non-Current)	50,800,000.00		(1,400,000)	
Purchase of Investment				
Purchase of Fixed Assets	(127,300.00)		(13,000)	
NET CASH FLOW FROM INVESTMENT ACTIVITIES (B)		50,672,700.00		(1,413,000)
CASH FLOW FROM FINANCING ACTIVITIES :				
Repayment of borrowings from Bank & Others		(244,146.00)		
NET CASH FLOW FROM FINANCING ACTIVITIES (C)		(244,146.00)		
TOTAL CASH FLOW (A + B + C)		792,690		(910,711)
Opening Cash & Cash Equivalents		516,000.00		1,426,711.00
Closing Cash & Cash Equivalents		276,690.00		516,000.00
INCREASE/(DECREASE) IN CASH/CASH EQUIVALENTS		792,690		(910,711)

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

The accompanying notes form integral part of the financial statements.

As per our report of even date
HIMANSU KUMAR ADHIKARY
 Chartered Accountants



(HIMANSU KUMAR ADHIKARY)
 Proprietor
 Membership No.055706

Date: 06.09.2025
 Place: Kolkata
 UDIN: 25055206 BMHWDX9082

MOHAN FINANCE LIMITED

M. L. Bajaj
 Authorised Signatory / Director

Directors
 Mohan Lal Bajaj
 Din -00126564

Vineeta Agarwal
 Authorised Signatory / Director

Directors
 Vineeta Agarwal
 Din- 06371885

MOHAN FINANCE LIMITED

Ankit Loharwal
 Chief Financial Officer
 Chief Finance Officer

MOHAN FINANCE LIMITED

Accounting Period ending on 31.03.2025

NOTE- 1: SIGNIFICANT ACCOUNTING POLICIES:

a) Accounting Conventions :

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting following generally accepted accounting principles in India (GAAP) and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India & notified under the Companies (Accounting Standards) Rules 2006 as amended and the relevant provisions of the Companies Act, 2013. The financial statements are presented in Indian rupees.

b) Use of Estimates:

The Preparation of financial statements in Conformity with the GAAP requires estimates and assumptions to be made that affect the reported amounts of Assets and Liabilities on the date of the financial statements, the reported amounts of revenues and expenses during the reported period and the disclosures relating to Contingent Liabilities as of the date of the financial statements. Any revision to accounting estimates is recognized prospectively in the current and future periods. Difference between actual results and estimates are recognized in the period in which the results are known or materialize.

c) Fixed Assets & Depreciation:

Fixed Assets are stated at cost of acquisition/construction less accumulated depreciation. The cost comprises of purchase price and any other directly attributable cost of bringing the assets to working conditions for its intended use. Depreciation on assets has been provided on pro-rata basis, for the period of use in the manner prescribed in Schedule-II of the Companies Act, 2013. The company has adopted estimated useful life of Fixed Assets as stipulated under Schedule-II of the Companies Act, 2013.

d) Impairment of Assets:

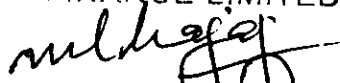
At each Balance Sheet Date, the Company assesses its Assets whether there is any indication of impairment based on internal and external factors. If any such indication exists, the company estimates the recoverable amount. If the carrying amount of the assets exceeds its recoverable amount, an impairment loss is recognized in the Statement of Profit and Loss to the extent the carrying amount exceeds recoverable amount.

e) Revenue Recognition:

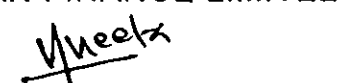
Revenue is recognized on accrual basis in accordance with Accounting Standard (AS-9) " Revenue Recognition" Subject to Prudential Norms issued by the Reserve Bank of India as applicable to the Company.

f) Investments:

MOHAN FINANCE LIMITED

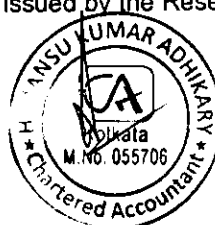

Authorised Signatory / Director

MOHAN FINANCE LIMITED


Authorised Signatory / Director

MOHAN FINANCE LIMITED


Chief Finance Officer



MOHAN FINANCE LIMITED

Accounting Period ending on 31.03.2025

Investments are classified into Non Current Investments or Current Investments based on the intention of the management at the time of purchase. Non Current investments are valued at their acquisition cost. Current investments are stated at lower of cost and fair market value. The Provision for any diminution in the value of Non Current investments is made only if such a decline is other than temporary in the opinion of the management.

g) Taxes on Income:

Current Tax:

Provision for Taxation is ascertained on the basis of assessable profit computed in accordance with the provisions of Income Tax, 1961 and Tax advices, wherever considered necessary.

Deferred Tax:

Deferred Tax is recognized, subject to the consideration of prudence, as the tax effect of timing difference between the taxable income & accounting income computed for the current accounting year and reversal of earlier years timing difference.

Deferred Tax Assets are recognized and carried forward to the extent that there is a reasonable certainty, that sufficient future taxable income will be available against which such deferred tax assets can be realized, except arising from unabsorbed depreciation and carry forward losses, which are recognized to the extent that there is virtual certainty.

h) Provisions, Contingent Liabilities and contingent Assets:

Provisions are recognized only when there is reliable estimate of present obligation as a result of past events. Contingent Liabilities are disclosed by way of notes on accounts. Contingent Provision against Standard Assets is accounted for as per RBI directive on standard assets. Contingent Assets are neither accounted nor disclosed in the financial statements due to uncertainty of their realization.

i) Employees Benefits:

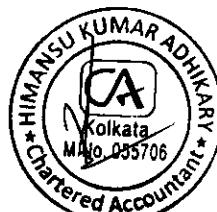
Employees benefit in the form of gratuity payable to employees is provided for on accrual basis & the basis has been disclosed in the notes on Accounts.

j) Event occurring after the Balance Sheet Date:

Event occurring after the Balance Sheet Date and till the date on which the Financial Statement are approved , which are material in nature and indicate the need for adjustments in the financial statement are considered.

k) Segment Reporting:

The Company is engaged in the Business of Loans and Financing. Therefore According to the management this is a single operating segment and the same has been treated as Primary Segment.



18 THE NOTES (Forming Part of Balance Sheet and Statement of Profit & Loss)

MOHAN FINANCE LIMITED

[Signature]
Authorised Signatory / Director

MOHAN FINANCE LIMITED MOHAN FINANCE LIMITED

[Signature]
Authorised Signatory / Director

[Signature]
Chief Finance Officer

Mohan Finance Limited					
4PB,MANITOWERS,31/41,BINOVA BHAVE ROAD,KOLKATA-700038					
NOTES FORMING PART OF THE BALANCE SHEET (31.03.2025)					
Note No		Figures for the current year 31.03.2025	Figures for the current year 31.03.2024		
3	Share Capital Equity Share Capital Authorised Share capital (52,50,000 shares of Rs. 10/- each) Issued, subscribed & fully paid share capital (49,98,200 shares of Rs. 10/- each) Subscribed but not paid up Forfeited shares	52,500,000	52,500,000		
		49,962,000	49,962,000		
		10,000	10,000		
	Total	49,972,000	49,972,000		
	<p>a. Reconciliation of No. of Shares outstanding at the beginning & end of the reporting period - No Change during the year.</p> <p>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.</p>				
c.	Shareholders holding more than 5% shares of the Company Name of the Shareholder	Current Year (2024-2025)		Previous Year (2023-2024)	
		% 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 Add: Transfer during the year Closing Balance b) Surplus - Profit & Loss Account Profit for this Period Add: Additions / transfers during the year Less: Short Provision of Tax of Earlier Year Closing Balance	3,467,000 212,081 3,679,081	3,394,000 73,000 3,467,000		
	Total	3,980,448	3,678,000.00		
5	Long-term Borrowings Secured Loan	-	-		
	Total	-	-		
6	Short-term borrowings (Secured) Secured:- Unsecured :- Other Loans & advances-From Bodies Corporate (Related Parties) Other Loans & advances-From Bodies Corporate (Other Parties)	-	263,000		
	Total	-	263,000		
7	Trade payables For Goods & Services For Expenses	-	-		
	Total	18,854.00	-		
8	Other Current Liabilities Liabilities for Expenses Liabilities for Statutory Dues	183,180 36,265	332,000 22,000		
	Total	219,445	354,000		
9	Short-term provisions - Provision for Income Tax - Provision for Gratuity - Contingent Provision Against Standard Assets	125,000 400,447 5,204	1,379,000 375,000 5,204		
	Total	530,651	1,759,204		



MOHAN FINANCE LIMITED

Authorised Signatory / Director

MOHAN FINANCE LIMITED

Authorised Signatory / Director

MOHAN FINANCE LIMITED

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 2024-25

(in Rs)

Particulars	G R O S S B L O C K			D E P R E C I A T I O N					N E T B L O C K	
	As on 01.04.24	Addition for this Year	Sale Transfer	As on 31.03.24	Up to 31.03.24	For the year	Deduction for the year	Up to 31.03.24	WDV as on 31.03.25	WDV as on 31.03.24
Motor Cycle	958,000.00		-	958,000.00	884,000.00	7,026.00		890,989.00	67,011.00	74,037.00
Computer	891,000.00		-	891,000.00	874,319.00	5,860.00		880,179.00	10,821.00	17,000.00
Office Equipment	290,480.00	127,300.00	-	417,780.00	265,739.00	33,742.00		299,481.00	118,299.00	25,000.00
Furniture	51,000.00	-	-	51,000.00	49,053.00	0.00		49,053.00	1,947.00	2,000.00
Total	2,190,480.00	127,300.00	-	2,317,818.00	2,073,111.00	46,629.00	-	2,119,740.00	198,078.00	117,000.00
Previous Year	2,178,000.00	13,000.00	-	2,191,000.00	2,027,000.00	47,000.00		2,074,000.00	117,000.00	151,000.00

MOHAN FINANCE LIMITED

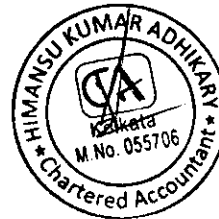
Mukherjee
 Authorised Signatory / Director

MOHAN FINANCE LIMITED

Yueeta
 Authorised Signatory / Director

MOHAN FINANCE LIMITED

Ankit Loharwalay
 Chief Finance Officer



Mohan Finance Limited

NOTES FORMING PART OF THE BALANCE SHEET (31.03.2025)

Note No		Figures for the current year 31.03.2025	Figures for the current year 31.03.2024
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)	250	250
	Total	250	250
12	Non-Current Assets Fixed Deposit	300,000	51,100,000
	Total	300,000	51,100,000
14	Cash and Cash Equivalents Balances with banks in Current A/c State Bank of India(Current A/C) HDFC Bank Ltd Punjab & Sind Bank Cash in hand	45,582 92,487 27,086 111,535	45,880 92,488 33,715 344,295
	Total	276,690.00	516,378.00
15	Short term loans and advances Unsecured, considered good Interest Receivable	25,949	808,000
	Total	25,949	808,000
16	Short term loans and advances Unsecured, considered good Interest Receivable Other Loans & Advances- Considerred Good TDS Receivables Advance for Income Tax MAT CREDIT	51,934,557 1,581,250 49,650 296,142	76,566 2,856,971 189,650 296,142
	Total	53,861,599	3,419,329

MOHAN FINANCE LIMITED

Mulraj
Authorised Signatory / Director

MOHAN FINANCE LIMITED

Vivek
Authorised Signatory / Director

MOHAN FINANCE LIMITED

Ankit Loharwal
Chief Finance Officer



Mohan Finance Limited

NOTES FORMING PART OF THE PROFIT & LOSS ACCOUNT (31.03.2025)

Note No		Figures for the current year 31.03.2025	Figures for the current year 31.03.2024
17	Revenue from Operations Interest Income (TDS Rs. 108652/-, Previous Year Rs.352117/-)	2,761,655	3,521,000.00
	Total	2,761,655	3,521,000.00
18	Other Income Misc income	-	-
19	Finance Costs Interest expenses Bank Interest & Other finance Charges Interest on Unsecured Loan	2,890 8,326.00	1,000 -
	Total	11,216	1,000
20	Employee Benefits Expenses Salaries and Wages& Bonus, staff welfare Director's Remuneration Provision For Gratuity	468,738 1,200,000 25,500	497,000 1,200,000 130,400
	Total	1,694,238	1,827,400
21	Other Expenses Office expenses Vehicle expenses Rates, Taxes and Filing Fees Travelling expenses Printing & Stationery Conveyance Donation Telephone & Mobile Expenses Legal & Professional fees Repair and maintenace expenses Internal Audit Fees Oil & Fuel Expenses Demat charges Audit fees AMC Charges Electric charges	18,820 5,000 - 24,390 660 6,000 100,000 9,550 40,000 57,143 10,000 93,097 73,160 29,500 3,764 104,706	71,379 86,366 4,000 32,666 3,437 313 520,000 - 13,000 176,073 10,000 89,255 75,520 29,500 16,984 58,651
	Total	575,790	1,187,144

MOHAN FINANCE LIMITED

Mulraj
Authorised Signatory / Director

MOHAN FINANCE LIMITED

Yueeta
Authorised Signatory / Director



MOHAN FINANCE LIMITED

Ankit Leharwalay
Chief Finance Officer

MOHAN FINANCE LIMITED		COMPUTATION OF TAXABLE INCOME FOR THE ASSESSMENT YEAR 2025-26		Amount	
INCOME FROM BUSINESS :				433,782.00	
Profit as per Profit & Loss Account					
Add Back:				46,629.00	
Depreciation as per books for separate consideration					
Contingency Provision on standard assets				100,000.00	
Donation to be considered separately					
Disallowance U/S-14A				25,500.00	
Provision for Gratuity u/s 40(7) Written back				800.00	
Interest on TDS					
				606,711.00	
Less :				77,620.00	
Depreciation as per Income Tax Rules					
Business Profit				529,091.00	
ADD: Donation paid				529,091.00	
GROSS TOTAL INCOME					
Less : Deduction u/s. 80G					
i) Donation to Charitable Trust				100,000	
Limit: 10% of Adjusted GTI					
Net Qualifying Amount				100,000	
Deduction = 50%				50,000.00	
				479,091.00	
NET TAXABLE INCOME				119,773	
Tax Liability U/S-115JB					
				Amount	
Profit As per Profit & Loss Account				433782.00	
ADD: Gratuity Provision				25,500.00	
Add: Contingent Liability				-	
Adjusted Book Profit				459,282.00	
Tax Liability(@15%)				68,892.30	
Add: E.Cess					
Total-B				68,892.300	
Tax Liability Higher of A & B				119,773	
E Cess & Higher E Cess				4,791	
				124,564	
T.D.S.					
Tax Payable/(Refundable)				68,892	
MOHAN FINANCE LIMITED		COMPUTATION OF DEFERRED TAX FOR THE ASSESSMENT YEAR 2024-25		Amount	Amount
a) On A/c. of Depreciation				198,078	
W.D.V. As Per Companies Act.					
W.D.V. As Per I.T. Rules.				433,405	
Deferred Tax Asset@25%				235,327	58,832
Closing Balance DTA					58,832
Opening Balance DTA					66,247
Deferred Tax Asset Written Back					7,415
Earning Per Share				Current Year	Previous Year
Profit After Tax(Rs.)				301,367	212,000
Equity Shares(Nos)				4,996,200	4,996,200
				0.06	0.04

MOHAN FINANCE LIMITED

Milraj
 Authorised Signatory / Director



MOHAN FINANCE LIMITED

Yueeta
 Authorised Signatory / Director

MOHAN FINANCE LIMITED

Ankit Loharwala
 Chief Finance Officer

MOHAN FINANCE LTD		
31/41, BUNIVA BHAVE ROAD, KOLKATA-700038		
	FY 2024-25	FY 2023-24
Current Assets		
Inventories	-	-
Sundry Debtors	-	-
Cash and bank balances	276,690.00	516,378.00
Loans & Advances	-	-
Current Ratio = Current Assets/Current liabilities	276,690.00	516,378.00
Current Liabilities		
Creditors for goods and services & Expenses	18,854.00	-
Cash Credit	-	-
Provision for Taxation	125,000.00	1,379,000.00
Any other current liabilities.	219,445.00	354,000.00
	363,299.00	1,733,000.00
Current Ratio (in times)	0.76	0.30
Debt-Equity Ratio= Total debt/Shareholder's Equity	FY 2024-25	FY 2023-24
Total Debt		
Long term debt	-	-
Short term debt	-	263,000.00
	-	263,000.00
Shareholder's Equity		
Share Capital	49,972,000.00	49,972,000.00
Reserves and Surplus	3,980,447.66	3,679,000.00
	53,952,447.66	53,651,000.00
D/E Ratio (in times)	0.00	0.005
Debt Service Coverage Ratio	FY 2024-25	FY 2023-24
Earnings available for Debt services		
Net Profit(Earnings after Taxes)	301,366.66	212,000.00
Non Cash Operating expenses like Depreciation and other amortizations	46,629.00	47,000.00
Interest	11,216.00	1,000.00
	359,211.66	260,000.00

MOHAN FINANCE LIMITED

M. N. Ghosh
Authorised Signatory / Director



MOHAN FINANCE LIMITED

M. N. Ghosh
Authorised Signatory / Director

MOHAN FINANCE LIMITED

Ancit Loharivally
Chief Finance Officer

	Return on equity ratio =	FY 2024-25	FY 2023-24
	Net profit after taxes- Preference dividend(if any)	301,366.66	212,000.00
		301,366.66	212,000.00
	Average total equity		
	Share Capital	49,972,000.00	49,972,000.00
	Reserves and Surplus	3,980,447.66	3,679,000.00
		53,952,447.66	53,651,000.00
	Average total equity	49,972,000.00	49,972,000.00
	Return on equity ratio (in %)	0.6031	0.42
	Return on capital employed	FY 2024-25	FY 2023-24
	EBIT	425,162.00	457,456.00
			G
	Capital Employed		
	Total Assets	54,721,397.66	56,027,204.00
	(-) Current Liabilities	764,561.00	2,376,204.00
		53,956,836.66	53,651,000.00
	Return on capital employed (in %)	0.788	0.853
	Return on investment (in %)	FY 2024-25	FY 2023-24
	Earnings (Post Tax)	301,366.66	212,000.00
	Investment (CE)	49,972,000.00	49,972,000.00
	ROI (%)	0.60	0.42

MOHAN FINANCE LIMITED

Authorised Signatory / Director

M. K. Ghosh

MOHAN FINANCE LIMITED MOHAN FINANCE LIMITED

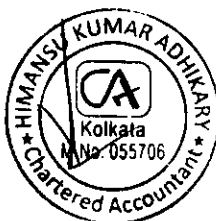
Authorised Signatory / Director

Y. Gupta

Authorised Signatory / Director

Chief Finance Officer

Rishi Chatterjee



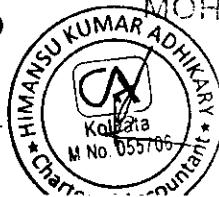
MOHAN FINANCE LIMITED
31/41, Binova Bhawe Road, Kolkata-700038
Notes to financial statements for the year ended 31 March, 2025

28. Additional Regulatory Information

Financial Ratios	Numerator	Denominator	31/03/2025	31/03/2024	% Change during the Year	Reasons for changes above 25%
Current ratio (in times)	Current Assets	Current Liabilities	32.4:1	32.4:1		N/A
Debt- Equity ratio (in times)	Debt consists of borrowing and Lease liabilities	Total Equity	0.07:1	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	0.07	0.07	0.00	Due to Increase in Turnover
Net capital turnover ratio (in times)	Revenue from operations	Total assets less Total Current liabilities	5.45	5.45	0.00	N/A
Net Profit ratio (in %)	Profit for the year	Revenue from Operations	5.06	5.06	0.00	Due to Increase in Turnover
Return on capital employed (in %)	Profit before tax and finance costs	Capital employed= Total assets less Current liabilities	0.81	0.81	0.00	Due to Increase in Turnover
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

Mukherjee
 Authorised Signatory / Director



MOHAN FINANCE LIMITED

Yueeta
 Authorised Signatory / Director

MOHAN FINANCE LIMITED

Ankit Lehariswaly
 Chief Finance Officer

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 2025-26

Particulars	Rate of Dep	Opp.WDV as on 01.04.24	Addition Before 30.09.24	Addition After 30.09.24	Total	Sale	Total	Depreciation more than 180 days	Depreciation less than 180 days	Total Depreciation	WDV As on 31.03.25
Motor Car & Cycle	15%	267,742	-	-	267,742	-	267,742	40,161	-	40,161	227,581
Office Equipment	15%	84,669	48,800	78,500	211,969	-	211,969	20,020	5,888	25,908	186,061
Computer	40%	28,066	-	-	28,066	-	28,066	11,226	-	11,226	16,840
Furniture&Fixture	10%	3,248	-	-	3,248	-	3,248	325	-	325	2,923
TOTAL		383,725	48,800	78,500	511,025	-	511,025	71,733	5,888	77,620	433,405

MOHAN FINANCE LIMITED

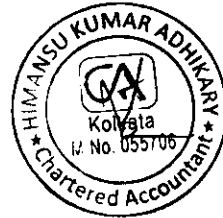
Authorised Signatory / Director

MOHAN FINANCE LIMITED

Authorised Signatory / Director

MOHAN FINANCE LIMITED

Chief Finance Officer



MOHAN FINANCE LIMITED

Accounting Period ending on 31.03.2025

18 THE NOTES (Forming Part of Balance Sheet and Statement of Profit & Loss)

- a. In the opinion of the Board, all current assets, loans and advances except the debts which are considered doubtful and stated as such, have a value on realization, in the ordinary course of business, at least equal to the amount at which they are stated in the Balance Sheet.
- b. Managerial remuneration represents salary and other perquisites paid to Managing Director Rs.12,00,000/- (Previous year Rs.12,00,000/-)
- c. **EMPLOYEES BENEFITS PROVIDED TO EMPLOYEES:-**
The amount paid and provided for gratuity is adjusted to the Statement of Profit & Loss. The Liability of Gratuity payable to an employee is equal to 15 days salary based on the last drawn salary for every completed year of service or part of thereof in excess of 6 months. Salary for a day is calculated by dividing the salary last drawn by 26 days (Being the number of working days in a month). During the year no amount has been charged to the Statement of Profit & Loss.
- d. **CONTINGENT LIABILITIES:** No Contingent Liability relating to any dispute.
- e. Total amount due to Micro, Small & Medium Enterprises suppliers (MSMES) is Nil. (Previous Year is Nil.)
- f. **RELATED PARTY DISCLOSURES :**

As required under Accounting Standard – AS-18 “ Related Party Disclosure” issued by the Institute of Chartered Accountants of India and clause 32 of Listing Agreement, the disclosure are as follows:
List of Related Parties with whom transactions have taken place during the Year:

❖ Key Management Personnel

	<u>Name</u>	<u>Designation</u>
>	Sri Mohan Lal Bajaj	-Managing Director
>	Smt. Vineeta Agarwal	Director

❖ Enterprises under significant influence with whom the company had transactions during the year:

Nil

❖ Transactions with Related Parties

	<u>This Year</u>	<u>Previous Year</u>
> Payment of remuneration to Managing Director (Key Managerial Personnel)	Rs.12,00,000/-	Rs. 12,00,000/-
> Rent paid to Key Managerial Personnel.	Rs. NIL/-	NIL/-
> Interest on loan paid to parties under significant influence	Rs.8326/-	Rs.NIL
> Interest on loan received from parties under significant influence	Rs.2075274/-	Rs Rs.NIL
> Loan taken from parties under significant influence (Maximum Amount Involved)	Rs 435775/-	Rs 263142/-
> Loan given to parties under significant influence (Maximum Amount	Rs.51931606/-	Rs.NIL

MOHAN FINANCE LIMITED

Authorised Signatory / Director



MOHAN FINANCE LIMITED

Authorised Signatory / Director

MOHAN FINANCE LIMITED

Authorised Signatory / Director
Chief Finance Officer

MOHAN FINANCE LIMITED

Accounting Period ending on 31.03.2025

> Advance Against Salary Due by Directors	Rs. NIL	NIL
❖ <u>Outstanding Receivable/Payable from Related Party as at the year end</u>		
> Loan given to parties under significant influence	Rs 51931306/-	NIL
> Loan taken from parties under significant influence	Rs 435775/-	Rs 263142/-

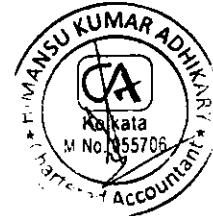
g. Deferred Tax Assets/(Liabilities) :

In Compliance with the Accounting Standard – AS 22 relating to “ Accounting for Taxes on Income” issued by the Institute of Chartered Accountants of India the deferred tax asset (Liability) arising out of timing differences as on 31.03.2025 is worked out as under:

Particulars	Balance as on 01.04.24	Arising during The year	Balance as on 31.03.2025
On Depreciation on Fixed Assets	66247/-	7415/-	58832/-
On Business Loss/profit			NIL
Total	66247/-	7415/-	58832/-

h. Impairment of Assets :-

According to management estimation the recoverable amount of the fixed assets is not less than its carrying amount as on the Balance Sheet date, no impairment provision is required this year.



i. Earning per share (E.P.S.) is given here in below :-

	2024-25 (Rs.)	2023-24 (Rs.)
Net Profit / (Loss) attributable to Equity Shareholders (A)	301367/-	212000/
Number of Equity Share (B)	49,97,200	49,97,200
Basic & Diluted EPS (A) / (B)	0.06	0.04

j. Previous year figures have been regrouped or rearranged wherever considered as necessary.

MOHAN FINANCE LIMITED

Mulraj
Authorised Signatory / Director

MOHAN FINANCE LIMITED

Neeta
Authorised Signatory / Director

MOHAN FINANCE LIMITED

Ankur Lohariwala
Chief Finance Officer