


**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report To  
The Board of Directors of  
Mohan Finance Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Mohan Finance Limited** ("the Company"), for the quarter ended 31<sup>st</sup> December, 2025 ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on this Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person's responsible financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian accounting standards and other recognized practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SAMIR POLAI & CO  
Chartered Accountants  
FRN:330582E

  
CA. SAMIR KUMAR POLAI  
Proprietor  
Membership No. 303724



Place: Kolkata  
Dated: 10-02-2026  
UDIN: 26303724QEFSBH9334

# MOHAN FINANCE LTD

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## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2025 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)

Sr. No.	Particulars	Quarter ended		Rs in	Half year ended		Year Ended
		lacs					Rs in Lacs
		31/12/2025	30/09/2025	31/12/2024	31/12/2025	31/12/2024	Year Ended March 31, 2025
		(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	( Audited )
1	<b>Income from Operations</b>						
	(a) Revenue from operations	8.09	8.01	7.66	23.92	19.84	35.21
	(b) Other income	-	-	-	-	-	-
	<b>Total income from operations (net)</b>	<b>8.09</b>	<b>8.01</b>	<b>7.66</b>	<b>23.92</b>	<b>19.84</b>	<b>35.21</b>
2	<b>Expenses</b>						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods and work-in-progress	-	-	-	-	-	-
	d) Employee benefits expense	4.22	4.00	4.30	12.12	11.25	18.27
	e) Finance costs	-	-	-	-	-	0.01
	f) Depreciation and amortisation expense	0.10	0.12	0.10	0.34	0.30	0.47
	g) Other expenses	0.91	0.56	0.74	3.78	5.82	11.87
	<b>Total expenses</b>	<b>5.23</b>	<b>4.68</b>	<b>5.14</b>	<b>16.24</b>	<b>17.37</b>	<b>30.62</b>
3	<b>Profit/Loss before exceptional items and tax (1-2)</b>	<b>2.86</b>	<b>3.33</b>	<b>2.52</b>	<b>7.68</b>	<b>2.47</b>	<b>4.59</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit before tax (3-4)</b>	<b>2.86</b>	<b>3.33</b>	<b>2.52</b>	<b>7.68</b>	<b>2.47</b>	<b>4.59</b>
6	<b>Tax expense</b>						
	a) Current Taxes	-	-	-	-	-	2.43
	b) Deferred Tax	-	-	-	-	-	0.05
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.48</b>
7	Net Movement in regulatory deferral accot balances related to profit or Loss and	-	-	-	-	-	-
8	<b>Net Profit for the period from continuing Operations</b>	<b>2.86</b>	<b>3.33</b>	<b>2.52</b>	<b>7.68</b>	<b>2.47</b>	<b>2.11</b>
	Profit(Loss) from Discontinued operations before tax	-	-	-	-	-	-
	Tax Expenses of Discontinued operations	-	-	-	-	-	-
9	<b>Net Profit for the period from discontinuing Operations after Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Share of Profit(Loss) of associates and joint ventures accoting for using equity method	-	-	-	-	-	-
10	<b>Total Profit (Loss) for Period</b>	<b>2.86</b>	<b>3.33</b>	<b>2.52</b>	<b>7.68</b>	<b>2.47</b>	<b>2.11</b>
11	<b>Other Comprehensive Income (net of tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) Impact of tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12	<b>Total Comprehensive Income for the period</b>	<b>2.86</b>	<b>3.33</b>	<b>2.52</b>	<b>7.68</b>	<b>2.47</b>	<b>2.11</b>
13	<b>Total Profit or Loss, attributable to</b>	<b>2.86</b>	<b>3.33</b>	<b>2.52</b>	<b>7.68</b>	<b>2.47</b>	<b>2.11</b>
	Profit or loss, attributable to owners of parent	-	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-
14	<b>Total Comprehensive income for the period attributable to</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-
	Total comprehensive income for the period attributable to owners of	-	-	-	-	-	-
15	<b>Details Equity Share Capital</b>						
	Paid-up equity share capital	499.62	499.62	499.62	499.62	499.62	499.62
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
17	<b>Earnings per equity share</b>	<b>0.06</b>	<b>0.07</b>	<b>0.05</b>	<b>0.15</b>	<b>0.05</b>	<b>0.04</b>
i	<b>Earnings per equity share for Continuing Operations</b>						
	Basic earnings (loss) per share from continuing operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from continuing operations	0.06	0.07	0.05	0.15	0.05	0.04
ii	<b>Earnings per equity share for discontinued operations</b>						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
ii	<b>Earnings per equity share</b>						
	Basic earnings (loss) per share from continuing and discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from continuing and discontinued operations	-	-	-	-	-	-

- Notes:**
- The aforesaid financial results was approved by the Board of Directors at its meeting held on 31-12-2025
  - The auditors have carried out Limited review (LR) on the aforesaid financial results and the said report was placed and noted by the Board.  
The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
  - The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 31st December, 2025 and the report was placed before the Board and the same was noted.

By order of the Board  
Mohan Finance Ltd

Place : KOLKATA  
Dated : 31/12/2025

Name: Vineeta Agarwal  
Director  
DIN: 06371885

**MOHAN FINANCE LIMITED**  
*Vineeta*  
Authorised Signatory / Director