

MONIND LIMITED

Regd. Off. : Block-7, Room No. 78, Deen dayal awas, Kabir Nagar Raipur, Chhatisgarh-492099
CIN: L51103CT1982PLC009717; **Corp Office:** Monnet House, 11 Masjid Moth,
Greater Kailash Part II, New Delhi-110048; **Phones:** 011-29223112; Ph. : +91-877-0344104
E-Mail:isc_mind@monnetgroup.com; **website:** www.monnetgroup.com

May 29, 2026

BSE Ltd.
P. J. Tower, Dalal Street,
Mumbai – 400 001

The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata – 700 001

Scrip Code – 532078

Subject: Outcome of Board Meeting of Monind Limited (“the Company”)

Dear Sir/Madam,

With reference to the captioned subject, we would like to inform you that the Board of Directors of the Company at their meeting held today i.e. May 29, 2026 (*commenced at 12:30 P.M. (IST) and concluded at 02:50 P.M. (IST)*) has inter-alia considered and approved the Audited Financial Results of the Company for the quarter and year ended on March 31, 2026 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Copy of the Audited Financial Results along with Auditor’s Report thereon is enclosed herewith and marked as **Annexure- 1**.

The Auditor's Report on Financial Results is with un-modified opinion. Declaration in respect of un-modified opinion on the Audited Financial Results is enclosed herewith and marked as **Annexure- 2**.

This is for your kind information and record.

For Monind Limited

Ritika Ahuja
Company Secretary and Compliance Officer

Enclosure: as above



OP BAGLA & CO LLP

CHARTERED ACCOUNTANTS

Regd. Office :
501, 5th Floor,
B-225, Okhla Indl. Area, Phase - 1,
New Delhi - 110020
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INDEPENDENT AUDITORS' REPORT ON STANDALONE ANNUAL FINANCIAL RESULTS OF MONIND LTD PURSUANT TO THE PROVISIONS OF REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

TO THE BOARD OF DIRECTORS OF MONIND LTD.

Opinion

We have audited the accompanying standalone annual financial results ("the statements") of **MONIND LTD ("the company")**, for the year ended 31.03.2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

In our opinion and to the best of our information and according to the explanations given to us these standalone annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the net loss (including other comprehensive income) and other financial information of the company for the year ended 31.03.2026.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Emphasis of Matter

We draw attention to the following matters in the Notes to Accounts to the Financial Statements:

1. There are no major business activities in the company. The Company has accumulated losses resulting in erosion of net worth and has incurred net cash losses during the year and in the immediately preceding financial year. The current liabilities of the Company exceeded its current assets as at the balance sheet date. These conditions may cast doubt about the Company's ability to continue as a going concern. However, in view of perception of the management, the financial statements of the Company have been prepared on a going concern.





Our opinion is not modified in respect of above matter.

Responsibilities of Management for the Standalone Financial Statements

This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the net loss and other comprehensive income and other financial information of the Company in accordance with the in AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone 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 specified under section 143(10) 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 standalone financial statements.

As part of an audit in accordance with SAs specified under section 143(10), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:





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1. Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error audit procedures, design and perform 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.
2. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. 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 standalone 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.
5. Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone 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.

For O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS
ICAI FIRM REGN. NO.000018N/N500091

(RAKESH KUMAR)
PARTNER
M. No. 087537

PLACE : NEW DELHI
DATED : 29th May 2026

UDIN: 26087537Z UVOTG4777





INDEPENDENT AUDITORS' REPORT ON STANDALONE ANNUAL FINANCIAL RESULTS OF MONIND LTD PURSUANT TO THE PROVISIONS OF REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

TO THE BOARD OF DIRECTORS OF **MONIND LTD.**

Opinion

We have audited the accompanying standalone annual financial results ("the statements") of **MONIND LTD ("the company")**, for the year ended 31.03.2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

In our opinion and to the best of our information and according to the explanations given to us these standalone annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the net loss (including other comprehensive income) and other financial information of the company for the year ended 31.03.2026.

Basis for Opinion

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In preparing the standalone 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.

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As part of an audit in accordance with SAs specified under section 143(10), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:





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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.

For O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS
ICAI FIRM REGN. NO.000018N/N500091

(RAKESH KUMAR)
PARTNER
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PLACE : NEW DELHI
DATED : 29th May 2026

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lacs, except per share data)

	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	Year Ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations					
	(a) Net Sales/ Income from operations	0.00	0.00	0.00	0.00	0.00
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00
2	Total income from operations (net)	0.00	0.00	0.00	0.00	0.00
3	Other Income	198.56	0.00	0.00	198.56	0.00
4	Total income (2 + 3)	198.56	0.00	0.00	198.56	0.00
5	Expenses					
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	2.62	3.45	3.40	12.66	12.68
	(e) Finance Costs	58.20	62.92	60.31	246.45	227.42
	(f) Depreciation and amortization expense	0.00	0.00	0.05	0.00	0.26
	(g) Legal & Professional and Consultancy	0.22	0.46	0.58	2.41	2.46
	(h) Other expenses	1.87	1.58	1.20	11.98	10.93
	Total Expenses	62.92	68.41	65.54	273.50	253.75
6	Profit / (Loss) from operations before exceptional items and tax (4-5)	135.64	(68.41)	(65.54)	(74.94)	(253.75)
7	Exceptional Items	0.00	0.00	0.00	0.00	0.00
8	Profit / (Loss) from ordinary activities before tax (6 ± 7)	135.64	(68.41)	(65.54)	(74.94)	(253.75)
9	Tax expense	1.16	0.00	0.00	1.16	0.00
10	Profit / (Loss) from continuing operations (8 ± 9)	134.48	(68.41)	(65.54)	(76.10)	(253.75)
11	Profit/ (loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
12	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
13	Profit/ (loss) from discontinued operations (after tax) (11-12)	0.00	0.00	0.00	0.00	0.00
14	Profit/ (loss) for the period (10+13)	134.48	(68.41)	(65.54)	(76.10)	(253.75)
15	Other Comprehensive Income (after tax)					
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
16	Total Comprehensive Income for the period (14+15) comprising profit/ (loss) and other comprehensive income for the period.	134.48	(68.41)	(65.54)	(76.10)	(253.75)
17	Paid-up equity share capital	368.13	368.13	368.13	368.13	368.13
20	Reserve excluding Revaluation Reserve as per balance sheet of previous					
18	Earnings per equity Share (for continuing operations)					
	(a) Basic	3.65	(1.86)	(1.78)	(2.07)	(6.89)
	(b) Diluted	3.65	(1.86)	(1.78)	(2.07)	(6.89)
19	Earning per equity share (for discontinued operations)					
	(a) Basic	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00
20	Earning per equity share (for discontinued & continuing operations)					
	(a) Basic	3.65	(1.86)	(1.78)	(2.07)	(6.89)
	(b) Diluted	3.65	(1.86)	(1.78)	(2.07)	(6.89)



For MONIND LTD.

M. J. L.
Director

Notes :

- 1 The above financial results have been reviewed by the Audit Committee in its meeting held on 29th May, 2026 and then approved by the Board of Directors in its meeting held on 29th May, 2026
- 2 The figures for the quarter ending 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures upto the third quarter of the relevant financial year.
- 3 The figures for the corresponding previous periods have been regrouped wherever necessary to make them comparable.

For MONIND LTD.

FOR MONIND LIMITED

M. J. L. Director

MAHESH KUMAR SHARMA

Whole-time Director

Place: New Delhi
Date: 29th May, 2026



MONIND LIMITED

Standalone Statement of Assets and Liabilities

(Rs. In Lacs)

Particulars	As at 31/03/2026	As at 31/03/2025
ASSETS		
Non-current assets		
Property, Plant and Equipment	0.20	0.20
Financial assets:		
Investments	2,540.20	2,540.20
Other non financial assets	4.82	4.82
Total Non-Current Assets	2,545.22	2,545.22
Current assets		
Financial assets:		
(i) Cash and cash equivalents	4.71	5.52
Other current assets	-	0.09
Total Current Assets	4.71	5.61
Total Assets	2,549.93	2,550.83
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	368.13	368.13
Equity Component of Compound Financial Instruments	8315.06	8315.06
Other Equity	(14,115.07)	(14,038.97)
Total Equity	(5,431.88)	(5,355.79)
Non-current liabilities		
Financial liabilities:		
Borrowings	2,787.87	2,557.68
Total Non-Current Liabilities	2,787.87	2,557.68
Current liabilities		
Financial liabilities		
(i) Borrowings	218.25	175.61
(ii) Trade Payables		
-Dues of Micro and small Enterprises	0.89	0.89
-Dues to Creditors other than Micro and small Enterprises	0.12	199.03
(iii) Other financial liabilities	4,971.39	4,971.33
Other current liabilities	1.71	1.78
Provisions	1.58	0.29
Total Current Liabilities	5,193.94	5,348.92
Total Equity & Liabilities	2,549.93	2,550.83



For MONIND LTD.

M. J. L. 
Director

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED ON 31ST MARCH, 2026**

Rs in Lacs

	2025-26	2024-2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	(74.94)	(253.75)
Adjusted for :		
Depreciation	-	0.26
Interest Received	-	-
Interest on debts and borrowings calculated using the effective interest method	246.45	227.42
	<u>246.45</u>	<u>227.42</u>
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	<u>171.51</u>	<u>(26.07)</u>
Adjusted for :		
Trade & Other Receivables	0.09	0.17
Trade & Other Payables	(197.63)	1.53
	<u>(197.63)</u>	<u>1.70</u>
CASH GENERATED FROM OPERATIONS	<u>(26.03)</u>	<u>(24.38)</u>
Direct Taxes Paid/Adjusted	(1.16)	-
	<u>(1.16)</u>	<u>-</u>
NET CASH FROM OPERATING ACTIVITIES	<u>(27.19)</u>	<u>(24.38)</u>
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment in Bank Deposits	-	-
Purchase of Property Plant and Equipment	-	-
Interest Received	-	-
	<u>-</u>	<u>-</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>-</u>	<u>-</u>
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds of short Term Borrowing (net)	42.63	44.57
Interest Paid	(16.26)	(16.24)
	<u>26.37</u>	<u>28.33</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>26.37</u>	<u>28.33</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	<u>(0.81)</u>	<u>3.95</u>
Cash and Cash Equivalents as at beginning of the year	5.52	1.57
Cash and Cash Equivalents as at end of the year	<u>4.71</u>	<u>5.52</u>

Notes to cash flow statement

1 Components of Cash & Cash Equivalents

Balance With Banks		
- on Current Account	4.71	5.52
	<u>4.71</u>	<u>5.52</u>

2 The above statement of cash flows has been prepared in accordance with the 'Indirect method' as set out in Indian Accounting Standard - 7 on 'Statement of Cash Flows' as specified in Companies (Indian Accounting Standard) Amendment Rules, 2016.



For MONIND LTD.

M. J. 
Director

MONIND LIMITED

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Annexure-2

Subject: Declaration in respect of un-modified opinion on the Annual Audited Financial Results

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that the Statutory Auditors of Monind Limited ("the Company"), M/s O P BAGLA & CO LLP" have issued an un-modified Audit Report on the Annual Audited Financial Results of the Company for financial year ended March 31, 2026.

For Monind Limited

Mahesh Kumar Sharma
Whole Time Director & CFO