

| General information about company | |
|--|---|
| Scrip code* | 537800 |
| NSE Symbol* | NOTLISTED |
| MSEI Symbol* | NOTLISTED |
| ISIN* | INE717C01025 |
| Name of company | Mangalam Industrial Finance Limited |
| Type of company | Main Board |
| Class of security | Equity |
| Date of start of financial year | 01-04-2025 |
| Date of end of financial year | 31-03-2026 |
| Date of board meeting when results were approved | 29-05-2026 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 25-05-2026 |
| Description of presentation currency | INR |
| Level of rounding | Lakhs |
| Reporting Type | Quarterly |
| Reporting Quarter | Fourth quarter |
| Nature of report standalone or consolidated | Standalone |
| Whether results are audited or unaudited for the quarter ended | Audited |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended | Audited |
| Segment Reporting | Single segment |
| Description of single segment | Finance & related activities |
| Start date and time of board meeting | 29-05-2026 18:30 |
| End date and time of board meeting | 29-05-2026 20:30 |
| Whether cash flow statement is applicable on company | Yes |
| Type of cash flow statement | Cash Flow Indirect |
| Declaration of unmodified opinion or statement on impact of audit qualification | Statement on impact of audit qualification |
| Whether the company has any related party? | Yes |
| Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure? | Yes |
| (I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public | NA |
| (II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure. | NA |
| (III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)? | No |
| (a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication? | |
| (b) If answer to above question is No, please explain the reason for not complying. | |
| Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company? | Yes |
| Latest Date on which RPT policy is updated | 10-03-2025 |
| Indicate Company website link for updated RPT policy of the Company | https://www.miflindia.com/assets/investor/policies/Policy%20on%20Related%20Party%20Transaction.pdf |

| | |
|---|-----|
| Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter? | Yes |
| No. of times funds raised during the quarter | 1 |
| Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity? | Yes |

| Financial Results – NBFC | | | |
|---|---|--|---|
| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| Date of start of reporting period | | 01-01-2026 | 01-04-2025 |
| Date of end of reporting period | | 31-03-2026 | 31-03-2026 |
| Whether results are audited or unaudited | | Audited | Audited |
| Nature of report standalone or consolidated | | Standalone | Standalone |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 1 | Income | | |
| | Revenue from operations | | |
| (i) | Interest Income | 172.47 | 421.76 |
| (ii) | Dividend Income | 0 | 0 |
| (iii) | Rental Income | 0 | 0 |
| (iv) | Fees and commission Income | 2.75 | 6.4 |
| (v) | Net gain on fair value changes | 0 | 0 |
| (vi) | Net gain on derecognition of financial instruments under amortised cost category | 0 | 0 |
| (vii) | Sale of products (including Excise Duty) | 0 | 0 |
| (viii) | Sale of services | 0 | 0 |
| (ix) | Other revenue from operations | | |
| 1 | Fees & Commission Income | 1763.31 | 2253.18 |
| | Total other revenue from operations | 1763.31 | 2253.18 |
| | Total Revenue From Operations | 1938.53 | 2681.34 |
| | Other income | 0 | 0 |
| | Total income | 1938.53 | 2681.34 |
| 2 | Expenses | | |
| | Cost of materials consumed | 0 | 0 |
| | Purchases of stock-in-trade | 0 | 0 |
| | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0 | 0 |
| | Employee benefit expense | 6.44 | 28.24 |
| | Finance costs | 0 | 0 |
| | Depreciation, depletion and amortisation expense | 1.1 | 4.48 |
| | Fees and commission expense | 1752.28 | 2216.77 |
| | Net loss on fair value changes | 0 | 0 |
| | Net loss on derecognition of financial instruments under amortised cost category | 0 | 0 |
| | Impairment on financial instruments | 359.96 | 408.16 |
| (f) | Other expenses | | |
| 1 | Other expenses | 21.51 | 124.38 |
| | Total other expenses | 21.51 | 124.38 |
| | Total expenses | 2141.29 | 2782.03 |
| 3 | Total profit before exceptional items and tax | -202.76 | -100.69 |
| 4 | Exceptional items | 0 | 0 |
| 5 | Total profit before tax | -202.76 | -100.69 |
| 6 | Tax expense | | |
| 7 | Current tax | -26.53 | 0 |
| 8 | Deferred tax | -0.06 | -0.41 |
| 9 | Total tax expenses | -26.59 | -0.41 |
| 10 | Net Profit Loss for the period from continuing operations | -176.17 | -100.28 |

| | | | | |
|-----------|--|------------------------|----------------|---------------------------|
| 11 | Profit (loss) from discontinued operations before tax | 0 | 0 | |
| 12 | Tax expense of discontinued operations | 0 | 0 | |
| 13 | Net profit (loss) from discontinued operation after tax | 0 | 0 | |
| 14 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0 | 0 | |
| 15 | Total profit (loss) for period | -176.17 | -100.28 | |
| 16 | Other comprehensive income net of taxes | 0 | 0 | |
| 17 | Total Comprehensive Income for the period | -176.17 | -100.28 | |
| 18 | Total profit or loss, attributable to | | | |
| | Profit or loss, attributable to owners of parent | | | |
| | Total profit or loss, attributable to non-controlling interests | | | |
| 19 | Total Comprehensive income for the period attributable to | | | |
| | Comprehensive income for the period attributable to owners of parent | | | |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | | | |
| 20 | Details of equity share capital | | | |
| | Paid-up equity share capital | 14251.3 | 14251.3 | |
| | Face value of equity share capital | 1 | 1 | |
| 21 | Reserves excluding revaluation reserve | | -6826.39 | |
| 22 | Earnings per share | | | |
| i | Earnings per equity share for continuing operations | | | |
| | Basic earnings per share from continuing operations | -0.01 | -0.01 | |
| | Diluted earnings per share from continuing operations | -0.01 | -0.01 | |
| ii | Earnings per equity share for discontinued operations | | | |
| | Basic earnings per share from discontinued operations | 0 | 0 | |
| | Diluted earnings per share from discontinued operations | 0 | 0 | |
| ii | Earnings per equity share (for continuing and discontinued operations) | | | |
| | Basic earnings per share | -0.01 | -0.01 | |
| | Diluted earnings per share | -0.01 | -0.01 | |
| 23 | Debt equity ratio | | | Textual Information(1) & |
| 24 | Debt service coverage ratio | | | Textual Information(2) & |
| 25 | Interest service coverage ratio | | | Textual Information(3) & |
| 26 | Disclosure of notes on financial results | Textual Information(4) | | |

Text Block

Textual Information(4)

- 1.The Statement of Audited Financial Result for the Quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29.05.2026
 - 2.These audited Financial results have been prepared in accordance with the Indian Accounting Standard (Ind-AS) prescribed under Section 133 of the Company Act, 2013, read together with the Companies (Indian Accounting Standards) Rules ,2015 (as amended) and requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and other recognised accounting practices generally accepted in India along with the circulars, guidelines and directions issued by the Reserve Bank of India (hereinafter referred to as "the RBI") from time to time.
 - 3.The figures for the current quarter ended March 31, 2026 and quarter ended March 31, 2025 are the balancing figures between the audited figures for the year ended March 31, 2026 and March 31, 2025, respectively and published figures for the nine months ended December 31, 2025 and December 31, 2024, respectively, which were subjected to limited review.
 - 4.The Statutory auditors of the Company have carried out an audit of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. The auditor issued modified opinion in the audit report.
 - 5.Based on the guiding principles given in Ind AS-108 on 'Operating Segments', the Company's business activity fall within a single operating segment, Namely Finance & related activities.
 - 6.No Investors complaint remains pending at the quarter ended on March 31, 2026.
 - 7.The Earnings per share (Basic and Diluted) for the quarter ended and year ended March 31 2026 and quarter ended December 31, 2025 has been computed considering the effect of increase in issued capital pursuant to allotment of rights shares during the quarter ended December 31, 2025.
- Further, as per the requirement of Ind AS - 33, Earnings Per Share, the Basic and Diluted earnings per share for the previous comparative periods have been restated for the bonus element in respect of above Rights issue of shares.
- 8.The above financial results are also available on the Company's website www.miflindia.com and BSE Limited's website www.bseindia.com

| Statement of Asset and Liabilities | | |
|---|--|-------------------------|
| Particulars | | Year ended (dd-mm-yyyy) |
| Date of start of reporting period | | 01-04-2025 |
| Date of end of reporting period | | 31-03-2026 |
| Whether results are audited or unaudited | | Audited |
| Nature of report standalone or consolidated | | Standalone |
| Assets | | |
| 1 | Financial Asset | |
| | Cash and cash equivalents | 22.11 |
| | Bank Balance other than (a) above | 0 |
| | Derivative financial instruments | 0 |
| | Receivables | |
| | (I) Trade Receivables | 0 |
| | (II) Other Receivables | 841.15 |
| | Loans | 6242.01 |
| | Investments | 0 |
| | Other Financial assets | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| | Details of other Financial assets | |
| | Total other Financial assets | |
| | Total Financial Asset | 7105.27 |
| 2 | Non Financial Asset | |
| | Inventories | 0 |
| | Current tax assets (Net) | 162.04 |
| | Deferred tax Assets (Net) | 4.51 |
| | Investment Property | 0 |
| | Biological assets other than bearer plants | 0 |
| | Property, Plant and Equipment | 1.84 |
| | Capital work-in-progress | 0 |
| | Intangible assets under development | 0 |
| | Goodwill | 0 |
| | Other Intangible assets | 6.75 |
| | Other non-financial assets | |
| 1 | Other Non-Financial Assets | 310.47 |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| | Details of other non-financial assets | |
| | Total other non-financial assets | 310.47 |
| | Total Non-Financial Asset | 485.61 |
| | Total assets | 7590.88 |
| Equity and liabilities | | |
| 1 | Equity | |
| | Equity attributable to owners of parent | |

| | | |
|------------|---|----------------|
| | Equity share capital | 14251.3 |
| | Other equity | -6826.39 |
| | Total equity attributable to owners of parent | 7424.91 |
| | Non controlling interest | |
| | Total equity | 7424.91 |
| 2 | Liabilities | |
| 2.1 | Financial Liabilities | |
| (a) | Derivative financial instruments | |
| (b) | Payables | |
| | (I) Trade Payables | |
| | (i) total outstanding dues of micro enterprises and small enterprises | 32.49 |
| | (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | 8.21 |
| | II) Other Payables | |
| | (i) total outstanding dues of micro enterprises and small enterprises | |
| | (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | |
| (C) | Debt Securities | |
| (d) | Borrowings (Other than Debt Securities) | 0 |
| (e) | Deposits | |
| (f) | Subordinated Liabilities | |
| (g) | Other financial liabilities | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| | Details of other financial liabilities | |
| | Total of other financial liabilities | |
| | Total Financial Liabilities | 40.7 |
| 2.2 | Non-Financial Liabilities | |
| (a) | Current tax liabilities (Net) | 55.27 |
| (b) | Provisions | 16.11 |
| (C) | Deferred tax liabilities (Net) | |
| (d) | Other non-financial liabilities | |
| 1 | Other Non-Financial Liabilities | 53.89 |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| | Details of other non-financial liabilities | |
| | Total of other non-financial liabilities | 53.89 |
| | Total Non-Financial Liabilities | 125.27 |
| | Total liabilities | 165.97 |
| | Total equity and liabilities | 7590.88 |
| | Disclosure of notes on assets and liabilities | |

| Other Comprehensive Income | | | |
|-----------------------------------|--|------------|------------|
| | Date of start of reporting period | 01-01-2026 | 01-04-2025 |
| | Date of end of reporting period | 31-03-2026 | 31-03-2026 |
| | Whether results are audited or unaudited | Audited | Audited |
| | Nature of report standalone or consolidated | Standalone | Standalone |
| | Other comprehensive income [Abstract] | | |
| 1 | Amount of items that will not be reclassified to profit and loss | | |
| | Total Amount of items that will not be reclassified to profit and loss | | |
| 2 | Income tax relating to items that will not be reclassified to profit or loss | 0.00 | 0.00 |
| 3 | Amount of items that will be reclassified to profit and loss | | |
| | Total Amount of items that will be reclassified to profit and loss | | |
| 4 | Income tax relating to items that will be reclassified to profit or loss | 0.00 | 0.00 |
| 5 | Total Other comprehensive income | 0.00 | 0.00 |

| Cash flow statement, indirect | | |
|---|--|-----------------|
| Particulars | Year ended (dd-mm-yyyy) | |
| Date of start of reporting period | 01-04-2025 | |
| Date of end of reporting period | 31-03-2026 | |
| Whether results are audited or unaudited | Audited | |
| Nature of report standalone or consolidated | Standalone | |
| Part I | Blue color marked fields are non-mandatory. | |
| | Statement of cash flows | |
| | Cash flows from used in operating activities | |
| | Profit before tax | -100.69 |
| | Adjustments for reconcile profit (loss) | |
| | Adjustments for finance costs | 0 |
| | Adjustments for decrease (increase) in inventories | 0 |
| | Adjustments for decrease (increase) in trade receivables, current | -837.8 |
| | Adjustments for decrease (increase) in trade receivables, non-current | 0 |
| | Adjustments for decrease (increase) in other current assets | 0 |
| | Adjustments for decrease (increase) in other non-current assets | 0 |
| | Adjustments for other financial assets, non-current | -3703.29 |
| | Adjustments for other financial assets, current | -129.86 |
| | Adjustments for other bank balances | 0 |
| | Adjustments for increase (decrease) in trade payables, current | 13.11 |
| | Adjustments for increase (decrease) in trade payables, non-current | 0 |
| | Adjustments for increase (decrease) in other current liabilities | 0 |
| | Adjustments for increase (decrease) in other non-current liabilities | 0 |
| | Adjustments for depreciation and amortisation expense | 4.48 |
| | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss | 408.16 |
| | Adjustments for provisions, current | 12.78 |
| | Adjustments for provisions, non-current | 0 |
| | Adjustments for other financial liabilities, current | 0 |
| | Adjustments for other financial liabilities, non-current | 0 |
| | Adjustments for unrealised foreign exchange losses gains | 0 |
| | Adjustments for dividend income | 0 |
| | Adjustments for interest income | 0 |
| | Adjustments for share-based payments | 0 |
| | Adjustments for fair value losses (gains) | 0 |
| | Adjustments for undistributed profits of associates | 0 |
| | Other adjustments for which cash effects are investing or financing cash flow | 0 |
| | Other adjustments to reconcile profit (loss) | -234.84 |
| | Other adjustments for non-cash items | 0 |
| | Share of profit and loss from partnership firm or association of persons or limited liability partnerships | 0 |
| | Total adjustments for reconcile profit (loss) | -4467.26 |
| | Net cash flows from (used in) operations | -4567.95 |
| | Dividends received | 0 |
| | Interest paid | 0 |
| | Interest received | 0 |
| | Income taxes paid (refund) | 0 |
| | Other inflows (outflows) of cash | 0 |
| | Net cash flows from (used in) operating activities | -4567.95 |
| | Cash flows from used in investing activities | |

| | |
|---|----------------|
| Cash flows from losing control of subsidiaries or other businesses | 0 |
| Cash flows used in obtaining control of subsidiaries or other businesses | 0 |
| Other cash receipts from sales of equity or debt instruments of other entities | 0 |
| Other cash payments to acquire equity or debt instruments of other entities | 0 |
| Other cash receipts from sales of interests in joint ventures | 0 |
| Other cash payments to acquire interests in joint ventures | 0 |
| Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0 |
| Cash payment for investment in partnership firm or association of persons or limited liability partnerships | 0 |
| Proceeds from sales of property, plant and equipment | 0 |
| Purchase of property, plant and equipment | 0 |
| Proceeds from sales of investment property | 0 |
| Purchase of investment property | 0 |
| Proceeds from sales of intangible assets | 0 |
| Purchase of intangible assets | 0 |
| Proceeds from sales of intangible assets under development | 0 |
| Purchase of intangible assets under development | 0 |
| Proceeds from sales of goodwill | 0 |
| Purchase of goodwill | 0 |
| Proceeds from biological assets other than bearer plants | 0 |
| Purchase of biological assets other than bearer plants | 0 |
| Proceeds from government grants | 0 |
| Proceeds from sales of other long-term assets | 0 |
| Purchase of other long-term assets | 0 |
| Cash advances and loans made to other parties | 0 |
| Cash receipts from repayment of advances and loans made to other parties | 0 |
| Cash payments for future contracts, forward contracts, option contracts and swap contracts | 0 |
| Cash receipts from future contracts, forward contracts, option contracts and swap contracts | 0 |
| Dividends received | 0 |
| Interest received | 0 |
| Income taxes paid (refund) | 0 |
| Other inflows (outflows) of cash | 0 |
| Net cash flows from (used in) investing activities | 0 |
| Cash flows from used in financing activities | |
| Proceeds from changes in ownership interests in subsidiaries | 0 |
| Payments from changes in ownership interests in subsidiaries | 0 |
| Proceeds from issuing shares | 4583.62 |
| Proceeds from issuing other equity instruments | 0 |
| Payments to acquire or redeem entity's shares | 0 |
| Payments of other equity instruments | 0 |
| Proceeds from exercise of stock options | 0 |
| Proceeds from issuing debentures notes bonds etc | 0 |
| Proceeds from borrowings | 0 |
| Repayments of borrowings | 0 |
| Payments of lease liabilities | 0 |
| Dividends paid | 0 |
| Interest paid | 0 |
| Income taxes paid (refund) | 0 |
| Other inflows (outflows) of cash | 0 |
| Net cash flows from (used in) financing activities | 4583.62 |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 15.67 |
| Effect of exchange rate changes on cash and cash equivalents | |
| Effect of exchange rate changes on cash and cash equivalents | 0 |

| | | |
|--|---|--------------|
| | Net increase (decrease) in cash and cash equivalents | 15.67 |
| | Cash and cash equivalents cash flow statement at beginning of period | 6.44 |
| | Cash and cash equivalents cash flow statement at end of period | 22.11 |

Format for Disclosure of Related Party Transactions (applicable only for ha

| Sr. No. | Details of the party (listed entity /subsidiary) entering into the transaction | | Details of the counterparty | | | Type of related party transaction | Details of other related party transaction | Value of the related party transaction as approved by the audit committee | Remarks on approval by audit committee | Value of the related party transaction ratified by the audit committee | Date of Audit Committee Meeting where the ratification was approved | Value of transaction during the reporting period |
|---------|--|------------|--|------------|---|-----------------------------------|--|---|--|--|---|--|
| | Name | PAN | Name | PAN | Relationship of the counterparty with the listed entity or its subsidiary | | | | | | | |
| 1 | Mangalam Industrial Finance Limited | AABCM7875P | Samoil Lokhanwala | ASLPL1495M | Company Secretary | Remuneration | | 6 | Approved by Audit Committee | | | 2.52 |
| 2 | Mangalam Industrial Finance Limited | AABCM7875P | Arun Pillai | BMZPP9042B | Chief Financial Officer | Remuneration | | 20 | Approved by Audit Committee | | | 8.08 |
| 3 | Mangalam Industrial Finance Limited | AABCM7875P | WardWizard Solutions India Private Limited | AABCW7891F | Promoter | Advance | | 3000 | Approved by Audit Committee | | | 1192 |
| 4 | Mangalam Industrial Finance Limited | AABCM7875P | WardWizard Solutions India Private Limited | AABCW7891F | Promoter | Any other transaction | Recovery of Loan | 3000 | Approved by Audit Committee | | | 90.89 |
| 5 | Mangalam Industrial Finance Limited | AABCM7875P | WardWizard Solutions India Private Limited | AABCW7891F | Promoter | Interest received | | 3000 | Approved by Audit Committee | | | 66 |
| 6 | Mangalam Industrial Finance Limited | AABCM7875P | WardWizard Solutions India Private Limited | AABCW7891F | Promoter | Any other transaction | Processing Fees & Documentation Charges | 3000 | Approved by Audit Committee | | | 5.97 |

| | | | | | | | | | | | | |
|----|-------------------------------------|------------|--|------------|-------------------------------------|-------------------------------|---|------|-----------------------------|--|--|-------|
| | | | | | | | | | | | | |
| 7 | Mangalam Industrial Finance Limited | AABCM7875P | WardWizard Solutions India Private Limited | AABCW7891F | Promoter | Purchase of goods or services | | 3000 | Approved by Audit Committee | | | 1.29 |
| 8 | Mangalam Industrial Finance Limited | AABCM7875P | Wardwizard Medicare Pvt. Ltd | AADCW0963E | Director having Interest in Company | Advance | | 3000 | Approved by Audit Committee | | | 1144 |
| 9 | Mangalam Industrial Finance Limited | AABCM7875P | Wardwizard Medicare Pvt. Ltd | AADCW0963E | Director having Interest in Company | Any other transaction | Recovery of Loan | 3000 | Approved by Audit Committee | | | 42.04 |
| 10 | Mangalam Industrial Finance Limited | AABCM7875P | Wardwizard Medicare Pvt. Ltd | AADCW0963E | Director having Interest in Company | Interest received | | 3000 | Approved by Audit Committee | | | 55.56 |
| 11 | Mangalam Industrial Finance Limited | AABCM7875P | Wardwizard Medicare Pvt. Ltd | AADCW0963E | Director having Interest in Company | Any other transaction | Processing Fees & Documentation Charges | 3000 | Approved by Audit Committee | | | 5.73 |

| | | | | | | | | | | | | |
|----|-------------------------------------|------------|--|------------|-------------------------------------|-------------------------------|---|------|-----------------------------|--|--|---------|
| 12 | Mangalam Industrial Finance Limited | AABCM7875P | Wardwizard Foods & Beverages Ltd | AABCV0433G | Director having Interest in Company | Advance | | 3000 | Approved by Audit Committee | | | 1167 |
| 13 | Mangalam Industrial Finance Limited | AABCM7875P | Wardwizard Foods & Beverages Ltd | AABCV0433G | Director having Interest in Company | Any other transaction | Recovery of Loan | 3000 | Approved by Audit Committee | | | 1339.35 |
| 14 | Mangalam Industrial Finance Limited | AABCM7875P | Wardwizard Foods & Beverages Ltd | AABCV0433G | Director having Interest in Company | Interest received | | 3000 | Approved by Audit Committee | | | 52.18 |
| 15 | Mangalam Industrial Finance Limited | AABCM7875P | Wardwizard Foods & Beverages Ltd | AABCV0433G | Director having Interest in Company | Any other transaction | Processing Fees & Documentation Charges | 3000 | Approved by Audit Committee | | | 4.87 |
| 16 | Mangalam Industrial Finance Limited | AABCM7875P | Wardwizard Foods & Beverages Ltd | AABCV0433G | Director having Interest in Company | Purchase of goods or services | | 3000 | Approved by Audit Committee | | | 1.23 |
| 17 | Mangalam Industrial Finance Limited | AABCM7875P | I Secure Credit & Capital Services Ltd | AAACO3039N | Director having Interest in Company | Interest received | | 1500 | Approved by Audit Committee | | | 7.35 |
| 18 | Mangalam Industrial Finance Limited | AABCM7875P | I Secure Credit & Capital Services Ltd | AAACO3039N | Promoter is Director of the company | Any other transaction | Recovery of Loan | 1500 | Approved by Audit Committee | | | 38.35 |

| | | | | | | | | | | | | |
|--|-------------------------------------|------------|--|------------|-------------------------------------|-------------------------------|--|------|-----------------------------|--|---------|--------|
| 19 | Mangalam Industrial Finance Limited | AABCM7875P | I Secure Credit & Capital Services Ltd | AAACO3039N | Promoter is Director of the company | Purchase of goods or services | | 1500 | Approved by Audit Committee | | | 242 |
| 20 | Mangalam Industrial Finance Limited | AABCM7875P | WardWizard Solutions India Private Limited | AABCW7891F | Promoter | Purchase of goods or services | | 3000 | Approved by Audit Committee | | | 988.77 |
| 21 | Mangalam Industrial Finance Limited | AABCM7875P | Wardwizard Innovations & Mobility Ltd | AABCM7741A | Promoter is Director of the company | Purchase of goods or services | | 1000 | Approved by Audit Committee | | | 986 |
| Total value of transaction during the reporting period | | | | | | | | | | | 7441.18 | |

Details of Impact of Audit Qualification

| | | | |
|---|-------------------|--|------------------------|
| Whether results are audited or unaudited | | Audited | |
| Declaration of unmodified opinion or statement on impact of audit qualification | | Statement on impact of audit qualification | |
| Auditor's opinion | | Qualified opinion | |
| Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results | | | |
| | Audit firm's name | Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI | Certificate valid upto |
| 1 | CA Mahesh Udhwani | Yes | 31-08-2028 |

Financial details

| Sr. | Particulars | Audited Figures (as reported before adjusting for qualifications) | Adjusted Figures (audited figures after adjusting for qualifications) |
|-----|-------------------------|---|---|
| 1 | Turnover / Total income | 2681.34 | 2681.34 |
| 2 | Total Expenditure | 2782.03 | 2782.03 |
| 3 | Net Profit/(Loss) | -100.28 | -100.28 |
| 4 | Earnings Per Share | -0.01 | -0.01 |
| 5 | Total Assets | 7590.88 | 7590.88 |
| 6 | Total Liabilities | 165.97 | 165.97 |
| 7 | Net Worth | 7424.91 | 7424.91 |

| Audit qualification | | | | | | | |
|---------------------|--------------------------------|-----------------------------|-----------------------------|--|--|---|---|
| Sr. | Details of Audit Qualification | Type of Audit Qualification | Frequency of qualification | For Audit Qualification(s) where the impact is quantified by the auditor | For Audit Qualification(s) where the impact is not quantified by the auditor | | |
| | | | | Management's Views | (i) Management's estimation on the impact of audit qualification | (ii) If management is unable to estimate the impact, reasons for the same | Auditors' Comments on (i) or (ii) above |
| 1 | Textual Information(1) | Qualified opinion | Whether appeared first time | Textual Information(2) | Textual Information(3) | Textual Information(4) | Textual Information(5) |

| Text Block | |
|------------------------|---|
| Textual Information(1) | <p>Qualified Opinion We have audited the accompanying annual Financial Results of MANGALAM INDUSTRIAL FINANCE LIMITED (“the company”), for the quarter and year ended March 31, 2026 (“the Statement”), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”). In our opinion and to the best of our information and according to the explanations given to us except for the possible effects of the matter described in the ‘Basis for Qualified Opinion’ section of our report, the Statement:</p> <p>i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and</p> <p>ii. gives a true and fair view in with the applicable Indian accounting standards and other accounting principles generally accepted in India read with relevant rules issued thereunder, of the net loss and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.</p> <p>Basis for Qualified Opinion</p> <p>As stated in the Financial Results (the Statement), expenses incurred during the year includes major expenditure with related parties. In the absence of sufficient documents and information, we are unable to compare/verify such expenditure. The impact of the same on Profit/Loss is presently not ascertainable.</p> <p>We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act) and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India (“ICAI”). Our responsibilities under those Standards are further described in the ‘Auditor’s Responsibilities for the Audit of the Financial Results’ section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the Financial Results 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 qualified opinion.</p> |
| Textual Information(2) | None |
| Textual Information(3) | <p>With reference to the qualification made by the Statutory Auditors in their Limited Review / Audit Report stating that: “As stated in the Financial Results (the Statement), expenses incurred during the year includes major expenditure with related parties. In the absence of sufficient documents and information, we are unable to compare/verify such expenditure. The impact of the same on Profit/Loss is presently not ascertainable.”</p> <p>In this regard, the Company respectfully submits the following:</p> <ol style="list-style-type: none"> 1. The transactions referred to in the qualification pertain to expenditures incurred in the ordinary course of business with related parties. 2. The Company maintains that all such transactions were undertaken on commercial terms and were duly approved by the competent authorities in accordance with the applicable provisions of the Companies Act, 2013, SEBI Regulations, and the Company’s internal governance framework. 3. Based on the records presently available with the Company, the management does not expect any material adverse impact on the financial position or profitability of the Company. 4. The Company continues to maintain appropriate documentation and compliance processes in relation to related party transactions and is taking necessary steps to ensure timely consolidation and availability of supporting records and reconciliations. 5. The management believes that the qualification is procedural/documentational in nature and not indicative of any identified irregularity or misappropriation in the underlying transactions. <p>The Company remains committed to maintaining the highest standards of corporate governance, transparency, and regulatory compliance and shall extend full cooperation to the Statutory Auditors and regulatory authorities in this regard. Kindly take the above on record.</p> |
| Textual Information(4) | NA |
| Textual Information(5) | In the absence of sufficient documents and information, we are unable to compare/verify such expenditure. The impact of the same on Profit/Loss is presently not ascertainable. |

Signatories details

| | |
|---|-----------------------|
| Name of CEO / Managing director | Venkata Ramana Revuru |
| Name of CFO | Arun Pillai |
| Name of audit committee chairman | Mansi Jayendra Bhatt |
| Name of statutory auditor | CA Mahesh Udhwani |
| Name of other signatory, if any, with designation | |
| Place | Vadodara |
| Date | 29-05-2026 |

| Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1) | |
|--|----------------|
| Mode of Fund Raising | Rights Issues |
| Description of mode of fund raising (Applicable in case of others is selected) | |
| Date of Raising Funds | 01-12-2025 |
| Amount Raised | 4634.86 |
| Report filed for Quarter ended | 31-03-2026 |
| Monitoring Agency | Not applicable |
| Monitoring Agency Name, if applicable | |
| Is there a Deviation / Variation in use of funds raised | No |
| If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders | |
| If Yes, Date of shareholder Approval | |
| Explanation for the Deviation / Variation | NA |
| Comments of the Audit Committee after review | No Comments |
| Comments of the auditors, if any | No Comments |

| Sr. | Original Object | Modified Object, if any | Original Allocation | Modified allocation, if any | Funds Utilised | Amount of Deviation/Variation for the quarter according to applicable object | Remarks if any |
|-----|--|-------------------------|---------------------|-----------------------------|----------------|--|----------------|
| 1 | To augment our capital base and provide for our fund requirements for increasing our operational scale with respect to our NBFC activities & General Corporate purpose | Not Applicable | 463486428 | 0 | 463486428 | 0 | NA |

Signatory Details

| | |
|-----------------------|-------------------------|
| Name of signatory | Arun Pillai |
| Designation of person | Chief Financial Officer |
| Place | Vadodara |
| Date | 29-05-2026 |

Format for Disclosing Outstanding Default on Loans and Debt Securities

| Sr. No. | Particulars | Amount | Remarks |
|---------|---|--------|---------|
| 1. | Loans / revolving facilities like cash credit from banks / financial institutions | | |
| A | Total amount outstanding as on date | 0 | |
| B | Of the total amount outstanding, amount of default as on date | 0 | |
| 2. | Unlisted debt securities i.e. NCDs and NCRPS | | |
| A | Total amount outstanding as on date | 0 | |
| B | Of the total amount outstanding, amount of default as on date | 0 | |
| 3. | Total financial indebtedness of the listed entity including short-term and long-term debt | 0 | |

