



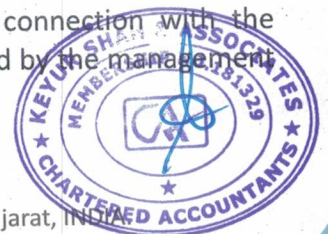
Independent Auditor's Examination Report on Restated Standalone Financial Information

The Board of Directors

**Monomark Engineering (India) Limited,
(Formerly Known as Monomark Engineering (India) Private Limited)
165-167, New RIICO Industrial Area,
Chandera, Chittorgarh, Rajasthan – 312001**

Dear Sir,

1. We have examined the attached Restated Standalone Financial Information (*as defined hereinafter*) of **Monomark Engineering (India) Limited** (Formerly known as **Monomark Engineering (India) Private Limited**) ("**the Company**" or "**the issuer**"), comprising the Standalone Restated Statement of Assets and Liabilities as at 30th Sept., 2025, 31st March, 2025, 31st March, 2024 and 31st March, 2023, the Standalone Restated Statements of Profit and Loss (including other comprehensive income) for the Period ended 30th Sept., 2025 and for the Year Ended 31st March, 2025, 31st March, 2024 and 31st March, 2023, the Standalone Restated Statement of Changes in Equity, the Standalone Restated Cash Flow Statement for the period ended 30th Sept., 2025 and for year ended 31st March, 2025, 31st March, 2024 and 31st March, 2023, the Summary Statement of Significant Accounting Policies, and other explanatory information (collectively, the "**Restated Financial Information**"), as approved by the Board of Directors of the Company at their meeting held on 12th March, 2026 for the purpose of inclusion in the Draft Red Herring Prospectus/ Red Herring Prospectus/ Prospectus ("**DRHP/RHP/Prospectus**") prepared by the Company in connection with its proposed Initial Public Offer of equity shares ("**IPO**") prepared in terms of the requirements of:
 - a) Section 26 of Part I of Chapter III of the Companies Act, 2013 (the "Act");
 - b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("ICDR Regulations"); and
 - c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("**ICAI**"), as amended from time to time (the "**Guidance Note**").
2. The Board is responsible for the preparation of the Restated Standalone Financial Information for the purpose of inclusion in the DRHP/RHP/Prospectus to be filed with Securities and Exchange Board of India ("**SEBI**"), the stock exchanges where the equity shares of the Company are proposed to be listed ("**Stock Exchanges**") and RHP/Prospectus to be filled with Registrar of Companies, Jaipur, Rajasthan ("**ROC**"), in connection with the proposed IPO. The Restated Financial Information have been prepared by the management



of the Company on the basis of preparation stated in Note No. 1 to the Restated Financial Information. The responsibilities of the Board of Directors of the group includes designing, implementing, and maintaining adequate internal control relevant to the preparation and presentation of the Restated Standalone Financial Information. The Board is also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.

3. We have examined such Restated Standalone Financial Information taking into consideration:
 - a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated 05th May, 2025 in connection with the proposed IPO of equity shares of the Company;
 - b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
 - c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Standalone Financial Information; and
 - d) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist the board of directors in meeting their responsibilities in relation to the compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the proposed IPO.

4. These Restated Standalone Financial Information have been compiled by the management from:
 - a) Audited Special Purpose Interim Standalone financial statements of the Company as at and for the period ended 30th Sept., 2025 prepared in accordance with Ind AS notified under Companies Act, 2013 specified under section 133 of the Act and other accounting principles generally accepted in India which have been approved by the Board of Directors at their meeting held on 09th March, 2026.

 - b) Audited Standalone Ind AS financial statements of the Company as at and for the year ended 31st March, 2025, prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules 2015, as amended, and other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting held on 09th March, 2026. The comparative information for the year ended 31st March, 2025 included in such financial statements have been prepared by making Ind AS adjustments to the audited consolidated financial statements of the Company as at and for the year ended March 31, 2025, prepared in accordance with the accounting standards notified under the



section 133 of the Act ("Indian GAAP") which was approved by the Board of directors at their meeting held on 29th September, 2025.

c) Audited Standalone Ind AS financial statements of the Company as at and for the year ended 31st March, 2024, prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules 2015, as amended, and other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting held on 09th March, 2026. The comparative information for the year ended 31st March, 2024 included in such financial statements have been prepared by making Ind AS adjustments to the audited Standalone financial statements of the Company as at and for the year ended 31st March, 2024, prepared in accordance with the accounting standards notified under the section 133 of the Act ("Indian GAAP") which was approved by the Board of directors at their meeting held on 04th Sept., 2024.

d) Audited Standalone financial statements of the Company as at and for the year ended 31st March, 2023, prepared in accordance with the accounting standards notified under the section 133 of the Act ("Indian GAAP") which was approved by the Board of directors at their meeting held on 04th Sept., 2023.

5. For the purpose of our examination, we have relied on:

- a) Independent Auditors' report issued by us dated 09th March, 2026 on the Standalone financial statements of the Company as at 30th Sept., 2025 as referred in paragraph for above ; and
- b) Independent Auditors' report issued by us dated 01st November, 2025 on the Standalone financial statements of the Company as at 31st March, 2025 as referred in paragraph for above ; and
- c) Independent Auditors' report issued by Previous Audited dated 08th Sept., 2024 on the Standalone financial statements of the Company as at 31st March, 2024 and dated 04th Sept., 2023 on the Standalone financial statements of the Company as at 31st March, 2023 as referred in paragraph for above ; and

The audits for the financial years ended March 31, 2024 and 2023 were conducted by the Company's previous auditors, Sethiya & Co., (the "Previous Auditors"), and accordingly reliance has been placed on the restated Standalone statement of assets and liabilities and the restated Standalone statements of profit and loss (including other comprehensive income), statements of changes in equity and cash flow statements, the Summary Statement of Significant Accounting Policies, and other explanatory information and (collectively, the "March, 2024 and March, 2023 Restated Standalone Financial Information") examined by them for the said years. The examination report



included for the said years is based solely on the report submitted by the Previous Auditors. They have also confirmed that the March, 2024 and March, 2023 Restated Standalone Financial Information:

- have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping/reclassifications retrospectively in the financial year ended 31st March, 2025, 31st March, 2024 and 31st March, 2023 to reflect the same accounting treatment as per the accounting policies and grouping/classifications followed as at and for the six month period ended 30th Sept., 2025;
 - have been prepared after incorporating proforma Ind AS adjustments to the audited Standalone Indian GAAP financial statements as at and for the year ended 31st March, 2025, 31st March, 2024 and audited Standalone Indian GAAP financial statements as at and for the year ended 31st March, 2023 as described in Note 56 to the Restated Standalone Financial Information;
 - does not contain any qualification requiring adjustments.
 - have been prepared in accordance with the Act, ICDR Regulations and the Guidance Note.
6. We have not audited any financial statements of the Group as of any date or for any period subsequent to 30th Sept., 2025. Accordingly, we express no opinion on the financial position, results of operations, cash flows or changes in equity of the Group as of any date or for any period subsequent to 30th Sept., 2025.
7. The Restated Standalone Financial Information does not reflect the effects of events that occurred subsequent to the respective dates of the reports on the audited financial statements mentioned as above
8. This report should not in any way be construed as a reissuance or re-dating of any of the previous audit reports issued by us, nor should this report be construed as a new opinion on any of the financial statements referred to herein.
9. The report is updated for the events and circumstances as on the date of the signing of the report and not later.



10. Our report is intended solely for use of the Board of Directors for inclusion in the DRHP/RHP/Prospectus to be filed with SEBI, Stock Exchanges and ROC in connection with the proposed IPO. Our report should not be used, referred to, or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Keyur Shah & Associates
Chartered Accountants
FRN.: 333288W



Akhlaq Ahmad Mutvalli
Partner
Membership No.: 181329
UDIN - 26181329SDPJP4530



Date: 12th March, 2026
Place: Ahmedabad

Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)

165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001

CIN No: U29221RJ2005PLC021373

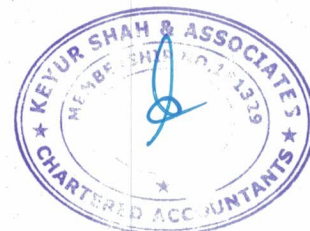
Restated Standalone Balance Sheet as at 30th Sept., 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Note No.	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
I ASSETS						
A Non-Current Assets						
	a) Property Plant & Equipments	2 (A)	6,378.53	4,939.43	4,904.01	4,869.10
	b) Right of Use Assets	2 (B)	40.69	48.83	65.10	81.37
	c) Intangible Assets Under Development	2 (C)	54.82	53.12	42.94	18.54
	d) Capital Work-in-progress	2 (D)	-	-	3.23	1.32
	e) Financial Assets					
	- Investments	3	33.78	33.78	33.78	0.03
	- Loans	4	107.04	107.04	107.38	97.35
	- Other Financial Assets	5	1,055.05	2,307.96	788.68	1,578.95
	f) Deferred Tax Assets (Net)	20	618.80	466.08	226.57	192.48
	Total Non-Current Assets		8,288.71	7,956.24	6,171.69	6,839.14
B Current Assets						
	a) Inventories	6	5,854.35	6,316.42	4,345.52	2,527.55
	b) Financial Assets					
	- Trade receivables	7	6,846.36	5,117.24	4,672.53	6,046.55
	- Cash and Cash Equivalents	8	548.66	345.05	514.14	240.19
	- Bank Balance Other Than Cash and Cash Equivalents	9	2,247.69	772.76	1,695.05	467.07
	- Loans	10	6.69	7.07	6.38	11.19
	- Other Financial Assets	11	9,622.34	7,482.13	5,689.56	5,077.71
	c) Current Tax Assets (net)	12	178.69	461.37	394.62	417.15
	d) Other Current Assets	13	306.50	370.14	249.38	255.01
	Total Current Assets		25,611.28	20,872.18	17,567.18	15,042.42
	TOTAL ASSETS		33,899.99	28,828.42	23,738.87	21,881.56
II EQUITY AND LIABILITIES						
1 EQUITY						
	a) Equity Share capital	14	6,904.12	901.26	901.26	901.26
	b) Other Equity - attributable to owners of the company	15	3,699.63	6,276.73	5,003.57	4,124.60
	Total Equity		10,603.75	7,177.99	5,904.83	5,025.86
2 LIABILITIES						
A Non-Current Liabilities						
	a) Financial Liabilities					
	- Long Term Borrowings	16	1,732.39	717.31	1,415.49	1,159.68
	- Long Term Lease Liabilities	17	37.00	48.30	68.32	85.55
	- Other Financial Liabilities	18	33.78	34.88	22.81	25.74
	b) Long Term Provisions	19	1,068.31	1,488.21	861.75	780.92
	Total Non-Current Liabilities		2,871.48	2,288.70	2,368.37	2,051.89

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Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)

165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001

CIN No: U29221RJ2005PLC021373

Restated Standalone Balance Sheet as at 30th Sept., 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Note No.	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
B	Current Liabilities					
a)	Financial Liabilities					
-	Short Term Borrowings	21	7,200.68	7,626.24	6,600.84	6,165.14
-	Short Term Lease Liabilities	22	22.12	20.02	17.23	15.80
-	Trade payables	23				
(i)	Total outstanding dues of other than Micro Enterprise and Small Enterprises		5,716.73	5,332.21	4,032.51	4,100.74
(ii)	Total outstanding dues of Micro Enterprise and Small Enterprises		475.01	564.17	531.34	707.13
-	Other Financial Liabilities	24	-	18.81	441.33	-
b)	Short-Term Provisions	25	4,602.39	3,326.98	2,333.77	2,463.39
c)	Other Current Liabilities	26	2,407.83	2,473.30	1,508.65	1,351.61
	Total Current Liabilities		20,424.76	19,361.73	15,465.67	14,803.81
	Total Liabilities		23,296.24	21,650.43	17,834.04	16,855.70
	TOTAL EQUITY & LIABILITIES		33,899.99	28,828.42	23,738.87	21,881.56

The accompanying notes are integral part of these Standalone Restated financial statements

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As per report of even date
For, Keyur Shah & Associates
F.R. No: 333288W
Chartered Accountants

Akhlaq Ahmad Mutvalli
Partner
M.No. 181329



For and on the behalf of Board of Directors
For Monomark Engineering (India) Ltd

Narendra Chordia
(Chairman & Managing Director)
DIN: 00784374

Nitesh Chordia
(Whole-time Director)
DIN: 06845412

Nagendrakumar Veeranna
Pemmanaboina Vee Venkata
(Chief Executive Officer)
PAN: ACQPV6731R

Shobhna Singhvi
(Chief Financial Officer)
PAN: LFOPS7383N

Stuti Taneja
(Company Secretary & Compliance Officer)

ACS No.: A46644

Date :- 12th March, 2026

Place :- Chittorgarh

Date :- 12th March, 2026

Place :- Ahmedabad

Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)

165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001

CIN No: U29221RJ2005PLC021373

Restated Standalone Statement of Profit & Loss for the period ended 30th Sept., 2025						(Rs. in Lakhs)
Sr. No.	Particulars	Note No.	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
I Income						
	a) Revenue from operations	27	25,432.25	46,552.07	38,188.34	31,533.13
	b) Other income	28	123.12	220.93	179.31	124.61
	Total Income		25,555.37	46,773.00	38,367.65	31,657.74
II Expenses						
	a) Cost of materials consumed	29	3,493.19	3,594.46	5,142.04	6,342.69
	b) Purchase of Stock-in-Trade	30	12.55	23.41	-	-
	c) Changes in Inventories of Finished Goods/Work-In-Progress/Stock-In-Trade	31	83.11	399.06	(118.88)	(621.14)
	e) Employee Benefit Expenses	32	14,658.11	30,600.72	22,248.44	17,958.31
	f) Finance costs	33	429.53	884.97	745.61	542.44
	g) Depreciation and amortization expense	34	326.54	607.72	570.07	545.49
	h) Other Expenses	35	4,872.98	8,130.53	7,823.73	6,132.06
	Total Expenses		23,876.01	44,240.87	36,411.01	30,899.85
III Profit Before Tax (PBT) (I-II)			1,679.36	2,532.13	1,956.64	757.89
IV Tax Expense						
	a) Current tax	36	613.52	819.92	409.32	261.43
	b) Deferred tax	36	(163.62)	(68.73)	170.46	(32.12)
	Total Tax Expenses		449.90	751.19	579.78	229.31
V Profit After Tax (PAT) (III-IV)			1,229.46	1,780.94	1,376.86	528.58
VI Other Comprehensive Income / (Expense)						
	a) Items that will not be reclassified to Profit & Loss		43.30	(678.57)	(702.43)	573.94
	Income tax in respect of above		(10.90)	170.78	204.55	(167.13)
	b) Items that may be reclassified to Profit & Loss		-	-	-	-
	Income tax in respect of above		-	-	-	-
	Total Other Comprehensive Income		32.40	(507.79)	(497.88)	406.81
VII Total Comprehensive Income for the Period/Year (V+VI)			1,261.86	1,273.15	878.98	935.39
VIII Earnings per equity share of Rs. 10/- each (in Rs.)						
	a) Basic/ Diluted	37	1.86	19.76	15.28	5.86
	b) Adjusted Earnings/(Loss) Per Share (With Bouns Share)	37	1.86	2.82	2.18	0.84

The accompanying notes are integral part of these Standalone Restated financial statements

1-63

As per report of even date
For, Keyur Shah & Associates
F.R. No: 333288W
Chartered Accountants

Akhaq Ahmad Mutvalli
Partner
M.No. 181329



For and on the behalf of Board of Directors
For Monomark Engineering (India) Ltd

Narendra Chordia
(Chairman & Managing Director)
DIN: 00784374

Nagendrakumar Veeranna
Pemmanaboina Vee Venkata
(Chief Executive Officer)
PAN: ACQPV6731R

Stuti Taneja
(Company Secretary & Compliance Officer)
ACS No.: A46644
Date :- 12th March, 2026
Place :- Chittorgarh



Nitesh Chordia
(Whole-time Director)
DIN: 06845412

Shobhna Singhvi
(Chief Financial Officer)
PAN: LFOPS7383N

Date :- 12th March, 2026
Place :- Ahmedabad

Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)

165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001

CIN No: U29221RJ2005PLC021373

Restated Standalone Cashflow Statement for the period ended on 30th Sept., 2025

(Rs. in Lakhs)

Particulars	Period Ended	Year ended	Year ended	Year ended
	30th Sept., 2025	31st March, 2025	31st March, 2024	31st March, 2023
CASH FLOW FROM OPERATING ACTIVITIES				
Net profit Before Tax and Extraordinary Items	1,679.36	2,532.13	1,956.64	757.89
Adjustments For:				
Depreciation	326.54	607.72	570.07	545.49
Effect related to Gratuity-OCI	43.30	(678.57)	(702.43)	573.94
Provision For Gratuity	198.82	375.87	259.30	269.93
Adjustment to Free Reserves & Surplus	-	-	-	(18.58)
Interest Received	(112.10)	(208.42)	(154.69)	(114.52)
Interest and Finance Charges	429.53	884.97	745.61	542.44
Profit/Loss on Sale of Fixed Assets	1.88	106.68	141.74	63.27
Operating Profit before working capital changes	2,567.33	3,620.38	2,816.24	2,619.86
Adjustment For:				
Changes in Inventories	462.05	(1,970.88)	(1,817.99)	(973.40)
Changes in Trade receivables	(1,729.12)	(444.72)	1,374.02	(2,359.34)
Changes in Short term Other Financial Liabilities	(18.81)	(422.52)	441.33	-
Changes in Other Financial Asset	(2,140.21)	(1,792.57)	(611.85)	(3,704.19)
Changes in Other Current Asset	63.64	(120.75)	5.64	2,733.32
Changes in Trade Payables	295.36	1,332.53	(244.02)	2,778.50
Changes in Long term Other Financial Liabilities	(1.10)	12.07	(2.93)	25.74
Changes in Short Term Provisions	1,275.41	993.21	(129.62)	(642.42)
Changes in Long Term Provisions	(618.72)	250.59	(178.47)	(779.06)
Changes in Current Liabilities	(65.47)	964.65	157.04	187.57
Cash Generated from Operations	90.36	2,421.99	1,809.39	(113.42)
Taxes Paid [net of prepaid taxes]	(330.84)	(886.67)	(386.79)	(678.58)
Net Cash From / (Used In) Operating Activities (A)	(240.48)	1,535.32	1,422.60	(792.00)

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Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Restated Standalone Cashflow Statement for the period ended on 30th Sept., 2025

(Rs. in Lakhs)

Particulars	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
Cash Flow From Investing Activities				
Purchase of Property, Plant and Equipment	(1,762.37)	(803.89)	(806.81)	(808.91)
(Purchase)/Sale of Intangible Assets under Development	(1.70)	(10.18)	(24.40)	(18.54)
(Purchase)/Sale of Capital Work in Progress	-	3.23	(1.91)	(1.32)
Sale of Property, Plant and Equipment	2.99	70.34	76.36	76.09
Changes in Other Financial Asset	1,252.91	(1,519.28)	790.27	(1,550.71)
Change in Bank Balance Other Than Cash and Cash Equivalents	(1,474.93)	922.29	(1,227.98)	(467.07)
Interest Received	112.10	208.42	154.69	114.52
(Purchase)/Sale of Long-Term Investments	-	-	(33.75)	-
Changes in Long Term Loans and Advances	-	0.34	(10.03)	(97.35)
Net Cash From / (Used In) Investing Activities (B)	(1,871.00)	(1,128.73)	(1,083.56)	(2,753.29)
Cash Flow From Financing Activities				
Proceeds from Issue of Shares	595.30	-	-	-
Proceeds from Security Premium	1,666.84	-	-	-
Issue Expense Related To Private Placement	(98.23)	-	-	-
Interest and Finance Charges	(429.53)	(884.97)	(745.61)	(542.44)
Changes in Short Term Borrowing	(425.56)	1,025.40	435.70	1,603.32
Changes in Short Term Lease Liabilities	2.10	2.79	1.43	1.31
Changes in Short-term loans and advances	0.38	(0.69)	4.81	(11.19)
Changes in Long Term Lease Liabilities	(11.30)	(20.03)	(17.23)	(15.80)
Proceeds From Long Term Borrowings	1,675.41	499.10	793.75	594.10
Changes in Long Term Borrowings	(660.32)	(1,197.28)	(537.94)	(173.91)
Net Cash From Financing Activities (c)	2,315.09	(575.68)	(65.09)	1,455.39
Net Increase / (Decrease) in Cash (A)+(B)+(C)	203.61	(169.09)	273.95	(2,089.90)
Cash and Cash equivalents at the beginning of the period/year	345.05	514.14	240.19	2,330.09
Cash and Cash equivalents at the end of the period/year	548.66	345.05	514.14	240.19

Notes:

1) Reconciliation of Cash and Cash Equivalents with the Balance Sheet:

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Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)

165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001

CIN No: U29221RJ2005PLC021373

Restated Standalone Cashflow Statement for the period ended on 30th Sept., 2025

(Rs. in Lakhs)

Particulars	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
Cash and Cash Equivalents Includes				
Cash in Hand	59.98	59.52	57.24	58.60
Balance with Banks				
In Current Accounts/ OD Account	322.43	1.73	21.21	13.92
In Deposit Accounts (maturity within 3 months from reporting date)	166.25	283.80	435.69	167.67
Total	548.66	345.05	514.14	240.19

2) The above cash flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 - statement of cash flows.

As per report of even date

For, Keyur Shah & Associates

F.R. No: 333288W

Chartered Accountants

Akhlaq Ahmad Mutvalli
Partner
M.No. 181329



For and on the behalf of Board of Directors
For Monomark Engineering (India) Ltd

Narendra Chordia
(Chairman & Managing Director)
DIN: 00784374

Nagendrakumar Veeranna
Pemmanaboina Vee Venkata
(Chief Executive Officer)
PAN: ACQPV6731R

Stuti Taneja
(Company Secretary & Compliance Officer)
ACS No.: A46644

Date :- 12th March, 2026
Place :- Chittorgarh

Nitesh Chordia
(Whole-time Director)
DIN: 06845412

Shobhna Singhvi
(Chief Financial Officer)
PAN: LFOPS7383N

Date :- 12th March, 2026
Place :- Ahmedabad

Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Restated Standalone statement of changes in equity for the period ended on 30th Sept., 2025**A. Equity Share Capital****(Rs. in Lakhs)**

Particulars	Amount
As at 01st April, 2025	901.26
Changes in Equity Share Capital due to prior period errors	-
Restated balance as at 01st April, 2025	901.26
Changes in Equity Share Capital during the period	6,002.86
As at 30th Sept, 2025	6,904.12
As at 01st April, 2024	901.26
Changes in Equity Share Capital due to prior period errors	-
Restated balance as at 01st April, 2024	901.26
Changes in Equity Share Capital during the year	-
As at 31st March 2025	901.26
As at 01st April, 2023	901.26
Changes in Equity Share Capital due to prior period errors	-
Restated balance as at 01st April, 2023	901.26
Changes in Equity Share Capital during the year	-
As at 31st March 2024	901.26
As at 01st April, 2022	901.26
Changes in Equity Share Capital due to prior period errors	-
Restated balance as at 01st April, 2022	901.26
Changes in Equity Share Capital during the year	-
As at 31st March, 2023	901.26

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Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)

165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001

CIN No: U29221RJ2005PLC021373

Restated Standalone statement of changes in equity for the period ended on 30th Sept., 2025

B. Other Equity

(Rs. in Lakhs)

Particulars	Reserves & Surplus		Other Comprehensive Income	Total
	Securities Premium	Retained earnings		
Balance as at 01st April, 2025	-	6,875.59	(598.86)	6,276.73
Changes in accounting policy or prior period errors	-	-	-	-
Restated balance as at 01st April, 2025	-	6,875.59	(598.86)	6,276.73
Net Profit/ (Loss) during the Period	-	1,229.46	-	1,229.46
Bonus Issue	-	(5,407.56)	-	(5,407.56)
Changes during the Period	1,666.84	-	-	1,666.84
Add : Securities premium credited on share issue	(98.23)	-	-	(98.23)
Remeasurement Gain/(Loss) on defined benefit	-	-	43.30	43.30
Net Profit/ (Loss) during the Period	-	-	(10.90)	(10.90)
Total Comprehensive Income/ (Expense)	1,568.61	(4,178.10)	32.40	(2,577.09)
Balance as at 30th Sept., 2025	1,568.61	2,697.48	(566.46)	3,699.63

Particulars	Reserves & Surplus		Other Comprehensive Income	Total
	Securities Premium	Retained earnings		
Balance as at 01st April, 2024	-	5,094.64	(91.07)	5,003.57
Changes in accounting policy or prior period errors	-	-	-	-
Restated balance as at 01st April, 2024	-	5,094.64	(91.07)	5,003.57
Net Profit/ (Loss) during the Year	-	1,780.94	-	1,780.94
Remeasurement Gain/(Loss) on defined benefit plan (net of tax)	-	-	(678.57)	(678.57)
Tax impact during the period	-	-	170.78	170.78
Total Comprehensive Income/ (Expense)	-	1,780.94	(507.79)	1,273.15
Balance as at 31st March 2025	-	6,875.59	(598.86)	6,276.73

Particulars	Reserves & Surplus		Other Comprehensive Income	Total
	Securities Premium	Retained earnings		
Balance as at 01st April, 2023	-	3,717.79	406.81	4,124.60
Changes in accounting policy or prior period errors	-	-	-	-
Restated balance as at 01st April, 2023	-	3,717.79	406.81	4,124.60
Net Profit/ (Loss) during the Year	-	1,376.86	-	1,376.86
Remeasurement Gain/(Loss) on defined benefit plan (net of tax)	-	-	(702.43)	(702.43)
Tax impact during the period	-	-	204.55	204.55
Total Comprehensive Income/ (Expense)	-	1,376.86	(497.88)	878.98
Balance as at 31st March 2024	-	5,094.64	(91.07)	5,003.57

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Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Restated Standalone statement of changes in equity for the period ended on 30th Sept., 2025

Particulars	Reserves & Surplus		Other Comprehensive	(Rs. in Lakhs)
	Securities Premium	Retained earnings	Income	Total
Balance as at 01st April, 2022	-	3,913.40	-	3,913.40
Changes in accounting policy or prior period errors	-	-	-	-
Restated balance as at 01st April, 2022	-	3,913.40	-	3,913.40
Net Profit/ (Loss) during the Year	-	528.58	-	528.58
Other Adjustment (IND-AS Transition)	-	(703.91)	-	(703.91)
Remeasurement Gain/(Loss) on defined benefit plan (net of tax)	-	-	573.94	573.94
Tax impact during the period	-	-	(167.13)	(167.13)
Total Comprehensive Income/ (Expense)	-	(175.33)	406.81	231.48
Other Adjustments	-	(20.28)	-	(20.28)
Balance as at 31st March, 2023	-	3,717.79	406.81	4,124.60

Nature and Purpose of Reserves

(a) **Securities Premium:** The amount received in excess of face value of the equity shares is recognised in securities premium reserve.

(b) **Retained earnings:** Retained earnings are the profits that the Company has earned till date, less any transfer to general reserve, dividends or other distributions to shareholders.

The accompanying notes are integral part of these standalone financial statements

As per report of even date

For, Keyur Shah & Associates

F.R. No: 333288W

Chartered Accountants

Akhlaq Ahmad Mutvalli

Partner

M.No. 181329



For and on the behalf of Board of Directors

For Monomark Engineering (India) Ltd

Narendra Chordia
(Chairman & Managing Director)
DIN: 00784374

Nagendra Kumar Veeranna
Pemmanaboina Vee Venkata
(Chief Executive Officer)
PAN: ACQPV6731R

Stuti Taneja
(Company Secretary & Compliance Officer)

ACS No.: A46644

Date :- 12th March, 2026

Place :- Chittorgarh

Nitesh Chordia
(Whole-time Director)
DIN: 06845412

Shobhna Singhvi
(Chief Financial Officer)
PAN: LFOPS7383N

Date :- 12th March, 2026

Place :- Ahmedabad

Monomark Engineering (India) Ltd
(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan – 312001
CIN No: U29221RJ2005PLC021373

NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

1.1 Corporate Information:

Monomark Engineering (India) Limited (Formerly known as Monomark Engineering (India) Private Limited) ('the holding Company'/'Company'), incorporated on 29th Sept., 2005 under the provision of The Companies Act, 1956, having its registered office address at 165-167, New RIICO Industrial Area, Chanderiya, Chittorgarh, Rajasthan – 312001. The Company converted to public limited Company with effect from 15th Sept., 2025, is engaged in the business of providing Industrial Operations and Maintenance (O&M) services, Industrial Project Execution services and Metal Fabrication solutions to a diversified base of industrial clients across multiple sectors like metals, cement, ports, engineering/OEMs to a wide range of industrial and infrastructure clients.

1.2 Basis of Preparation of Restated Standalone Financial Statements:

- The Restated Standalone Financial Information of the Company comprises the Restated Standalone Statement of Assets and Liabilities as at 30th Sept., 2025, 31st March, 2025, 31st March, 2024 and 31st March, 2023, the Restated Standalone Statement of Profit and Loss (including other comprehensive income), the Restated Standalone Statement of Changes in Equity and the Restated Standalone Statement of Cash Flow Statement for the period ended on 30th Sept., 2025 and for the year ended 31st March, 2025 and 31st March, 2024 and 31st March, 2023, the Summary Statement of Significant Accounting Policies, and Notes to the Restated Standalone Financial Information (collectively, the "Restated Standalone Financial Information/ Financial Statement").
- These Statements have been prepared by the Management of the Company in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time, issued by the Securities and Exchange Board of India ('SEBI') in pursuance of the Securities and Exchange Board of India Act, 1992 ("ICDR Regulations") for the purpose of inclusion in the Draft Red Herring Prospectus ("DRHP)/ Red Herring Prospectus ('RHP') / Prospectus in connection with its proposed initial public offering of equity shares prepared by the Company in terms of the requirements of:

- I. Section 26 of Part I of Chapter III of the Companies Act, 2013 (the "Act"), as amended from time to time;

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Monomark Engineering (India) Ltd
(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan – 312001
CIN No: U29221RJ2005PLC021373

NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

- II. Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended to date (the "SEBI ICDR Regulations") issued by the Securities and Exchange Board of India (the "SEBI"); and
- III. The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("ICAI"), as amended from time to time (the "Guidance Note").
- The Restated Standalone Financial Information have been prepared to contain information/disclosures and incorporating adjustments set out below in accordance with the ICDR Regulations:
 - Adjustments to the profits or losses of the earlier period/years for the changes in accounting policies if any to reflect what the profits or losses of those period/years would have been if a uniform accounting policy was followed in each of these period/years and of material errors, if any;
 - Adjustments for reclassification/regroupings of the corresponding items of income, expenses, assets and liabilities retrospectively in the period ended on 30th Sept., 2025 and years ended 31st March, 2025, 31st March, 2024 and 31st March, 2023, in order to bring them in line with the groupings as per the Restated Standalone Financial Information of the Company for the Period ended 30th Sept., 2025 and the requirements of the SEBI Regulations, if any; and
 - The resultant impact of tax due to the aforesaid adjustments, if any.
 - The Company follows historical cost convention and accrual method of accounting in the preparation of the financial statements, except otherwise stated.
 - The Restated Standalone Financial Information are presented in Indian Rupees (INR) except otherwise stated.
 - These Restated Standalone financial statements of the Company are prepared in accordance

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

with Indian Accounting Standard ("Ind AS") notified under the Companies Act, 2013 ("the Act").

1.3 Material Accounting Policies:

1.3.1 Basis of Preparation and Presentation

The Restated Standalone Financial Statements have been prepared on the historical cost basis except for following assets and liabilities which have been measured at fair value amount:

- (a) Certain Financial Assets and Liabilities (including derivative instruments if any), and
- (b) Defined Benefit Plans – Plan Assets

The financial statements of the Company have been prepared to comply with the Indian Accounting standards ('Ind AS'), including the rules notified under the relevant provisions of the Companies Act, 2013.

Up to the year ended 31st March, 2025, the Company has prepared its financial statements in accordance with the requirement of Indian Generally Accepted Accounting Principles (Indian GAAP), which includes Standards notified under the Companies (Accounting Standards) Rules, 2021 and considered as "Previous GAAP", However these Restated financial statements of the Company are prepared/converted in accordance with Indian Accounting Standard ("Ind AS") notified under the Companies Act, 2013 ("the Act").

Company's financial statements are presented in Indian Rupees, which is also its functional currency.

1.3.2 Fair Value Measurement

Some of the Company's accounting policies and disclosures require the measurement of fair

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Monomark Engineering (India) Ltd
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CIN No: U29221RJ2005PLC021373

NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

values, for both financial and non-financial assets and liabilities.

The Company has an established control framework with respect to the measurement of fair values. This includes a financial reporting team that has overall responsibility for overseeing all significant fair value measurements, including Level 3 fair values.

The financial reporting team regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as pricing services, is used to measure fair values, then the financial reporting team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which the valuations should be classified.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

1.3.3 Current and Non-Current Classification

The Company presents assets and liabilities in the Balance Sheet based on Current /Non-Current classification.

An asset is treated as Current when it is –

- Expected to be realised or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

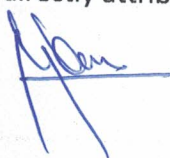
The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

1.3.4 Property, Plant and Equipment

(a) Tangible Assets

Property, plant and equipment are stated at cost less accumulated depreciation and impairment, if any. Costs directly attributable to acquisition are capitalized until the property, plant and equipment are ready for use, as intended by the management. The cost of Property, plant and equipment comprises of purchase price, applicable duties and taxes, any directly attributable expenditure on making the asset ready for its intended use.



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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

For transition to Ind AS, the Company has elected to adopt carrying value of PPE measured as per previous GAAP, as deemed cost as on 01st April, 2022.

Advances paid for acquisition of Property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets. Cost of the assets not put to use before such date are disclosed under 'Capital Work-in-progress'. Any subsequent expenditure relates to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the statement of profit and loss when incurred.

Items of spare parts are recognized as Property, plant and equipment when they meet the definition of Property, plant and equipment. The cost and related depreciation are eliminated from the property, plant and equipment upon sale or retirement of the asset and the resultant gain or losses are recognized in statement of profit and loss.

Depreciation

The depreciation on property, plant and equipment is provided under the Straight-line method over the useful lives of the assets estimated by the management. The management based on internal assessment, taking into account the nature of the asset, estimated usage of the asset, operating conditions of the asset, past history of replacement, anticipated technical changes believes that the useful lives given below best represent the period over which the management expects to use these assets.

The management estimates the useful lives for the fixed assets are as follows:

Name of Property, Plants and Equipment	Useful Life
Building	30 Years
Plant and Machinery	15 Years
Furniture and Fixtures	10 Years
Computer	3 Years
Vehicle	8 Years
Office Equipment	5 Years

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CIN No: U29221RJ2005PLC021373

NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

Lease Hold Land	99 Years
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The residual values, useful lives and methods of depreciation of Property, Plant and Equipment are reviewed at each financial period/year end and adjusted prospectively, if appropriate.

Depreciation on assets added/sold during the period/year is provided on pro-rata basis from the date of acquisition or up to the date of sale, as the case may be.

Intangible assets, comprising of expenditure on computer software, incurred are amortised on a straight line method over a period of five years. Depreciation and amortisation methods, useful lives and residual values are reviewed periodically at the end of each financial year with the effect of any change in estimate accounted for on a prospective basis.

Derecognition

Gains or losses arising from derecognition of a Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

(b) Capital Work-in-Progress and Capital Advances

Cost of Property, Plant and Equipment not ready for intended use, as on the balance sheet date, is shown as a "Capital Work-in-Progress". The Capital Work-in-Progress is stated at cost. Any expenditure in relation to survey and investigation of the properties is carried as Capital Work-in-Progress. Such expenditure is either capitalized as cost of the projects on completion of construction project or the same is expensed in the period in which it is decided to abandon such project. Any advance given towards acquisition of Property, Plants and Equipment outstanding at each balance sheet date is disclosed as "Other Non-Current Assets".

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

(c) Intangible assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discount and rebates less accumulated amortisation/depletion and impairment losses, if any. Such cost includes purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the Intangible Assets.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Amortization

The amortization expenses on Intangible assets with the finite lives are recognized in the Statement of Profit and Loss. The Company's intangible assets comprises assets with finite useful life which are amortised on a straight-line basis over the period of their expected useful life.

The amortization period and the amortization method for an intangible asset with finite useful life is reviewed at each financial period/year end and adjusted prospectively, if appropriate.

1.3.5 Impairment of Assets

i) Financial assets (other than at fair value)

The Company assesses at each balance sheet date whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company recognizes lifetime expected losses for all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

ii) Non-financial assets

Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amount may not be recoverable. If any such indication exists, the recoverable amount (i.e higher of the fair value less cost of sale and value in use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. If the recoverable amount of an asset or CGU is estimated to be less than its carrying amount, the carrying amount of the asset or CGU is reduced to its recoverable amount. An impairment loss is recognized in the statement of profit and loss.

An impairment loss is reversed in the statement of profit and loss if there has been a change in the estimates used to determine the recoverable amount and the carrying amount of the asset is increased to its revised recoverable amount subject to maximum of carrying amount.

There are no losses from impairment of assets to be recognized in the financial statements.

1.3.6 Lease

(a) The Company as a Lessee

The Company as a lessee, recognises a right- of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset.

The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Company has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset. The cost of the right-of-

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

use asset shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any, and adjusted for any Remeasurement of the lease liability. The right-of-use assets are depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset.

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Group uses incremental borrowing rate.

(b) The Company as a Lessor

Leases for which the Company is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

1.3.8 Inventories

Inventory includes raw material, work in progress, finished goods and stock in trade.

a) Inventories values at lower of cost or net realisable value. Cost includes purchase price, taxes (excluding those subsequently recoverable by the enterprise from the concerned revenue authorities), freight inwards and other expenditure incurred in bringing such inventories to their present location and condition. In determining the cost, weighted

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

average method is used.

- b) Net realisable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and the estimated costs necessary to make the sale.
- c) The comparison of cost or net realisable value is made on item by item basis.
- d) Stock of Finished Goods and Work in Progress are valued at lower of cost or net realizable value and cost is determined by taking material, labour and related overheads
- e) Scrap is valued at net realizable value.

1.3.9 Borrowing Costs

Borrowing costs include exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.

Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

All other borrowing costs are charged to the Statement of Profit and Loss for the period for which they are incurred.

1.3.10 Employee Benefits

(A) Short-Term Employee Benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

(B) Post-Employment Benefits

(i) Defined Contribution Plans

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

The Company recognizes contribution payable to the provident fund and ESIC scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to a reduction in future payment or a cash refund.

(ii) Defined Benefit Plan

(a) Gratuity Scheme: The Company pays gratuity to the employees who have completed five years of service with the Company at the time of resignation/superannuation. The gratuity is paid @ 15 days basic salary for every completed year of service as per the Payment of Gratuity Act, 1972. The liability in respect of gratuity and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services.

Remeasurement gains and losses arising from adjustments and changes in actuarial assumptions are recognised in the period in which they occur in Other Comprehensive Income.

(iii) Other Long - Term Employee Benefits

Entitlement to annual leave is recognized when they accrue to employees.

(iv) Characteristics of defined benefit plans and risks associated with them:

Valuation of defined benefit plan are performed on certain basic set of pre-determined assumptions and other regulatory framework which may vary over time. Refer Note No. 38 for more Details.

1.3.11 Revenue Recognition

Revenue from contracts with customers is recognized on transfer of control of promised goods or services to a customer at an amount that reflects the consideration to which the Company is expected to be entitled to in exchange for those goods or services.

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

Revenue towards satisfaction of a performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. Revenue (net of variable consideration) is recognized only to the extent that it is highly probable that the amount will not be subject to significant reversal when uncertainty relating to its recognition is resolved.

Determination of Transaction Price:

Transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring good or service to a customer excluding amounts collected on behalf of a third party(GST). Variable consideration is estimated using the expected value method or most likely amount as appropriate in a given circumstance. Payment terms agreed with a customer are as per business practice and there is no financing component involved in the transaction price.

Recognition of Revenue:

In case of sale of goods:

Revenue from sale of products is recognized when the control on the goods have been transferred to the customer. The performance obligation in case of sale of product is satisfied at a point in time i.e., when the material is shipped to the customer or on delivery to the customer, as may be specified in the contract.

In Case of Industrial Operations & Maintenance (O&M) Services and Industrial Project dExecution:

Revenue from services is recognized over time by measuring progress towards satisfaction of performance obligation for the services rendered. Any claims, variations and incentives is recognized as revenue only when the customer accepts the same. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

These Services are provided continuously and customers simultaneously receive and consume benefits, revenue is recognised over time.

Revenue is measured using the time-elapsd method / input method, as appropriate, based

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Monomark Engineering (India) Ltd
(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan – 312001
CIN No: U29221RJ2005PLC021373

NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

on:

- o Man-hours deployed
- o Contractual monthly billing terms
- o Costs incurred relative to total estimated costs
- o Output achieved, where contractually specified

Revenue is measured at the transaction price, which includes:

- o Fixed contract consideration
- o Variable consideration (performance incentives / penalties), Variable consideration is recognised only to the extent that it is highly probable that a significant reversal will not occur.

Revenue is presented net of GST and other indirect taxes.

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before invoicing is done, a contract asset is recognized for the earned consideration and are transferred to trade receivables on completion of milestones and its related invoicing. Contract assets are recorded in balance sheet as unbilled revenue.

In Case of Interest Income

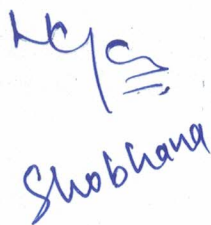
Interest Income from a Financial Assets is recognised using effective interest rate method. And it is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

In Case of Surplus / (Loss) on disposal of Property, Plants and Equipment / Investments

Surplus or loss on disposal of property, plants and equipment or investment is recorded on transfers of title from the Company, and is determined as the difference between the sales price and carrying value of the property, plants and equipment or investments and other incidental expenses.

In Case of Rental Income




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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

Rental income arising from operating lease on investments properties is accounted for on a straight - line basis over the lease term except the case where the incremental lease reflects inflationary effect and rental income is accounted in such case by actual rent for the period.

1.3.12 Foreign Currency Transactions and Translation

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency closing rates of exchange at the reporting date. Exchange differences arising on settlement or translation of monetary items are recognised in Statement of Profit and Loss except to the extent of exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings that are directly attributable to the acquisition or construction of qualifying assets which are capitalised as cost of assets.

Non-monetary items that are measured in terms of historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was measured. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in Other Comprehensive Income or Statement of Profit and Loss are also recognised in Other Comprehensive Income or Statement of Profit and Loss, respectively).

1.3.13 Government Grants and Subsidies

Grants in the nature of subsidies which are non-refundable are recognized as income where there is reasonable assurance that the Company will comply with all the necessary conditions attached to them. Income from grants is recognized on a systematic basis over periods in

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

which the related costs that are intended to be compensated by such grants are recognized.

Refundable government grants are accounted in accordance with the recognition and measurement principle of Ind AS 109, "Financial Instruments". It is recognized as income when there is a reasonable assurance that the Company will comply with all necessary conditions attached to the grants. Income from such benefit is recognized on a systematic basis over the period of the grants during which the Company recognizes interest expense corresponding to such grants.

1.3.14 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Initial recognition:

The Company recognizes financial assets and liabilities when it becomes a party to the contractual provisions of the instruments. All financial assets and liabilities are recognized at fair value on initial recognition. Transaction costs that are directly attributable to the acquisition or issue of financial assets and liabilities (other than the financial assets and liabilities at fair value through profit and loss) are added to or deducted from the fair value of financial assets and liabilities, as appropriate, on initial recognition. Transaction costs that are directly attributable to the acquisition or issue of financial assets and liabilities at fair value through profit or loss are recognized immediately in profit or loss.

However, trade receivables that do not contain a significant financing component are measured at transaction price.

Subsequent measurement:

i) Financial assets carried at amortised cost:

A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows, and the

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(ii) Financial assets at fair value through other comprehensive income

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Further, in cases where the Company has made an irrevocable election based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognized in other comprehensive income.

(iii) Financial assets at fair value through profit or loss

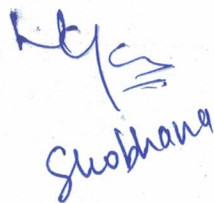
A financial asset which is not classified in any of the above categories is subsequently fair valued through profit or loss.

De-recognition of financial asset:

The Company de-recognises financial assets when the contractual right to the cash flows from the asset expires or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

Impairment of financial assets:

The Company applies expected credit loss (ECL) model for measurement and recognition of loss assets in case of trade receivables and other financial assets. For trade receivables, the Company applies simplified approach which requires expected lifetime losses to be recognized from initial recognition of receivables. The Company uses historical default rates applied on the ageing of receivables to determine loss allowance on portfolio of trade receivables. At every reporting date, these historical default rates are reviewed and changes



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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

in the forward looking estimates are analyzed. In case of other assets, the Company determines if there has been a significant increase in credit risk of the financial asset since initial recognition. If the credit risk has not increased significantly, an amount equal to 12-month ECL is measured and recognized as a loss allowance. However, if the credit risk has increased significantly, an amount equal to lifetime ECL is measured and recognized as a loss allowance. Subsequently, if the credit quality of the financial asset improves such that there is no longer a significant increase in credit risk since initial recognition, the Company reversed the impairment loss recognized earlier.

(iv) Financial liabilities

Financial liabilities are subsequently carried at amortised cost using the effective interest method. The effective method is a method of calculating the amortisation cost of a financial liability and of allocating interest expense over the relevant period. The effective interest is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability to the net carrying amount on initial recognition.

De-recognition of financial liability

The Company de-recognises financial liabilities when the Company's obligations are discharged, cancelled or expired. The difference between the initial carrying amount of the financial liabilities and their redemption value is recognized in the statement of profit and loss over the contractual terms using the effective interest method.

(C) Investments

Investments are classified in to Current or Non-Current Investments. Investments that are readily realizable and intended to be held for not more than a year from the date of acquisition are classified as Current Investments. All other Investments are classified as Non - Current Investments. However, that part of Non - Current Investments which are expected to be realized within twelve months from the Balance Sheet date is also presented under "Current Investments" under "Current portion of Non-Current Investments" in consonance with Current/Non-Current classification of Schedule - III of the Act.

All the equity investment which covered under the scope of Ind AS 109, "Financial

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

Instruments” is measured at the fair value. Investment in Mutual Fund is measured at fair value through profit and loss (FVTPL). Trading Instruments are measured at fair value through profit and loss (FVTPL).

(D) Investment in Subsidiaries, Associates and Joint Ventures

Investments in subsidiaries, joint ventures and associate are carried at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of investment is assessed and written down immediately to its recoverable amount. On disposal of investments in subsidiaries and joint venture, the difference between net disposal proceeds and the carrying amount are recognized in the statement of profit and loss.

(E) Impairment of Financial Assets

In accordance with Ind AS 109, the Company uses ‘Expected Credit Loss’ (ECL) model, for evaluating impairment of Financial Assets other than those measured at Fair Value Through Profit and Loss (FVTPL).

1.3.16 Derivative Financial Instruments and Hedge Accounting

The Company enters into derivative contracts in the nature of forward currency contracts with external parties to hedge its foreign currency risks relating to foreign currency denominated financial assets measured at amortized cost.

The Company formally establishes a hedge relationship between such forward currency contracts (‘hedging instrument’) and recognised financial assets (‘hedged item’) through a formal documentation at the inception of the hedge relationship in line with the Company’s Risk Management objective and strategy.

The hedge relationship so designated is accounted for in accordance with the accounting principles prescribed for a cash flow hedge under Ind AS 109, ‘Financial Instruments’.

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

Recognition and measurement of cash flow hedge:

The Company strictly uses foreign currency forward contracts to hedge its risks associated with foreign currency fluctuations relating to certain forecasted transactions. As per Ind AS 109 - Financial Instruments, foreign currency forward contracts are initially measured at fair value and are re-measured at subsequent reporting dates. Changes in the fair value of these derivatives that are designated and effective as hedges of future cash flows are recognised in hedge reserve (under reserves and surplus) through other comprehensive income and the ineffective portion is recognised immediately in the statement of profit and loss.

The accumulated gains / losses on the derivatives accounted in hedge reserve are transferred to the statement of profit and loss in the same period in which gains / losses on the underlying item hedged are recognised in the statement of profit and loss.

Derecognition:

Hedge accounting is discontinued when the hedging instrument expires or is sold, terminated, or exercised, or no longer qualifies for hedge accounting. When hedge accounting is discontinued for a cash flow hedge, the net gain or loss will remain in hedge reserve and be reclassified to the statement of profit and loss in the same period or periods during which the formerly hedged transaction is reported in the statement of profit and loss. If a hedged transaction is no longer expected to occur, the net cumulative gains / losses recognised in hedge reserve is transferred to the statement of profit and loss.

Fair Value Hedge:

The Company designates derivative contracts or non-derivative Financial Assets/Liabilities as hedging instruments to mitigate the risk of change in fair value of hedged item due to movement in interest rates, foreign exchange rates and commodity prices.

Changes in the fair value of hedging instruments and hedged items that are designated and qualify as fair value hedges are recorded in the Statement of Profit and Loss. If the hedging relationship no longer meets the criteria for hedge accounting, the adjustment to the carrying amount of a hedged item for which the effective interest method is used is amortised to Statement of Profit and Loss over the period of maturity.

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

1.3.17 Derecognition of Financial Instruments

The Company derecognises a Financial Asset when the contractual rights to the cash flows from the Financial Asset expire or it transfers the Financial Asset and the transfer qualifies for derecognition under Ind AS 109. A Financial liability (or a part of a financial liability) is derecognised from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

1.3.18 Financial Instruments – Offsetting

Financial Assets and Financial Liabilities are offset and the net amount is presented in the balance sheet when, and only when, the Company has a legally enforceable right to set off the amount and it intends, either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

1.3.19 Taxes on Income

The tax expenses for the period comprises of current tax and deferred income tax. Tax is recognised in Statement of Profit and Loss, except to the extent that it relates to items recognised in the Other Comprehensive Income. In which case, the tax is also recognised in Other Comprehensive Income.

(a) Current Tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the Income Tax authorities, based on tax rates and laws that are enacted at the Balance sheet date.

(b) Deferred Tax

Deferred income tax assets and liabilities are recognized for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. The carrying amount of deferred tax assets is reviewed at the end of each period/year and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the assets to be recovered.

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

Deferred income tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted by the balance sheet date and are expected to apply to taxable income in the period/years in which those temporary differences are expected to be recovered or settled. The effect of changes in tax rates on deferred income tax assets and liabilities are recognized as income or expense in the period/year of enactment. A deferred income tax asset is recognized to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilized.

Presentation

The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously. In case of deferred tax assets and deferred tax liabilities, the same are offset if the Company has a legally enforceable right to set off corresponding current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority on the Company.

1.3.20 Segment Reporting

Segment reporting is prepared in accordance with Ind AS 108 – Operating Segments.

Operating segments are identified based on the internal reports that are regularly reviewed by the Chief Operating Decision Maker (CODM) for the purpose of allocating resources to the segments and assessing their performance. The Chief Operating Decision Maker is responsible for strategic decision-making and evaluating financial performance of the Company's business segments.

The Company is engaged in the business of manufacturing and trading of goods and providing operation and maintenance services and project-based services. Based on the internal reporting structure and nature of operations, these activities constitute the reportable segments of the Company.

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

Accordingly, the accounting policies adopted for segment reporting are consistent with those followed in the preparation of the financial statements. Segment information is disclosed in Note No. 53 of the Restated Financial Statements.

1.3.21 Research and Development

Revenue expenditure pertaining to research is charged to the Statement of Profit and Loss as and when incurred. (if any)

Development costs are capitalised as an intangible asset if it can be demonstrated that the project is expected to generate future economic benefits, it is probable that those future economic benefits will flow to the entity and the costs of the asset can be measured reliably, else it is charged to the Statement of Profit and Loss. (if any).

1.3.22 Earnings per Share

Basic earnings per share is calculated by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period/year adjusted for bonus element in equity share. Diluted earnings per share adjusts the figures used in determination of basic earnings per share to take into account the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as at the beginning of the period unless issued at a later date.

1.3.23 Provisions, Contingent Liabilities

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability.

Contingent liability is disclosed for (i) Possible obligation which will be confirmed only by

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NOTE - 1 Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

future events not wholly within the control of the Company or (ii) Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made. The Company does not recognize contingent liabilities but the same are disclosed in the Notes.

Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

1.3.24 Events after Reporting Date

Where events occurring after the Balance Sheet date provide evidence of condition that existed at the end of reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclose

1.3.25 Non – Current Assets Held For Sales

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and sale is considered highly probable.

A sale is considered as highly probable when decision has been made to sell, assets are available for immediate sale in its present condition, assets are being actively marketed and sale has been agreed or is expected to be concluded within 12 months of the date of classification.

Non-current assets held for sale are neither depreciated nor amortised.

Assets and liabilities classified as held for sale are measured at the lower of their carrying amount and fair value less cost of sale and are presented separately in the Balance Sheet.

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

1.3.26 Cash Flows Statement

Cash Flows Statements are reported using the method set out in the Ind AS – 7, “Cash Flow Statements”, whereby the Net Profit / (Loss) before tax is adjusted for the effects of the transactions of a Non-Cash nature, any deferrals or accrual of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

1.3.27 Cash and Cash Equivalents

Cash and cash equivalents comprise of cash on hand, cash at banks, short-term deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

1.3.28 Recent Pronouncements:

Ministry of Corporate Affairs (“MCA”) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. MCA has notified Ind AS-117 – Insurance Contracts and amendments to Ind AS-116 – Leases, relating to sale and leaseback transactions, applicable to the Company w.e.f. April 01, 2024. The Company has reviewed the new pronouncements and based on its evaluation has determined that it does not have any significant impact in its financial statements.

1.4 Critical Accounting Judgments and Key Sources of Estimation Uncertainty:

The preparation of the Company’s financial statements in conformity with the recognition and measurement principles of Ind AS requires management to make judgements, estimates and assumptions that affect the reported amount of revenue, expenses, assets and liabilities and the Grouping disclosures. Uncertainty about these assumptions and estimates could result in outcomes that require adjustment to the carrying amount of assets or liabilities affected in future periods. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

The following are the critical judgements and estimates that have been made in the process of applying the Company's accounting policies that have the most significant effect on the amounts recognized in the financial statements.

i) Depreciation / amortisation and useful lives of property plant and equipment / intangible assets:

Property, plant and equipment / intangible assets are depreciated/amortised over their estimated useful lives, after taking into account estimated residual value. Management reviews the estimated useful lives and residual values of the assets annually in order to determine the amount of depreciation/amortization to be recorded during any reporting period. The useful lives and residual values are based on the Company's historical experience with similar assets and take into account anticipated technological changes. The depreciation/amortisation for future periods is revised if there are significant changes from previous estimates.

ii) Recoverability of trade receivable:

Judgements are required in assessing the recoverability of overdue trade receivables and determining whether a provision against those receivables is required. Factors considered include the credit rating of the counterparty, past history of receivables, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate the risk of non-payment.

iii) Fair value measurement of financial instruments:

Some of the Company's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or liability, the Company uses market-observable data to the extent available. Where Level 1 inputs are not available, the fair value is measured using valuation techniques, including the discounted cash flow model, which involves various judgments and assumptions. The Company also engages third party qualified valuers to perform the valuation in certain cases. The appropriateness of valuation techniques and inputs to the valuation model are reviewed by the Management.

iv) Provisions:

Provisions and liabilities are recognized in the period when it becomes probable that there will

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NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

be a future outflow of funds resulting from past operations or events and the amount of cash outflow can be reliably estimated. The timing of recognition and quantification of the liability require the application of judgement to existing facts and circumstances, which can be subject to change. The carrying amounts of provisions and liabilities are reviewed regularly and revised to take account of changing facts and circumstances.

v) Impairment of non-financial assets:

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or Cash Generating Units (CGU's) fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or a groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if no such transactions can be identified, an appropriate valuation model is used.

vi) Impairment of financial assets:

The impairment provisions for financial assets are based on assumptions about risk of default and expected cash loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

vii) Income Taxes:

The Company's tax jurisdiction is India. Significant judgments are involved in estimating budgeted profits for the purpose of paying advance tax, determining the provision for income taxes, including amount expected to be paid/ recovered for uncertain tax positions.

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Monomark Engineering (India) Ltd
(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan – 312001
CIN No: U29221RJ2005PLC021373

NOTE - 1 - Notes to the Restated Standalone Financial Statements for the Period ended on 30th Sept. 2025

viii) Other estimates:

The preparation of financial statements involves estimates and assumptions that affect the reported amount of assets, liabilities, disclosure of contingent liabilities at the date of financial statements and the reported amount of revenues and expenses for the reporting period. Specifically, the Company estimates the probability of collection of accounts receivable by analyzing historical payment patterns, customer concentrations, customer creditworthiness and current economic trends. If the financial condition of a customer deteriorates, additional allowances may be required.


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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 2 : Property Plant & Equipments

A. Property Plant & Equipments

Particulars	As at		As at		As at		As at	
	30th Sept., 2025	31st March, 2025	31st March, 2024	31st March, 2023	31st March, 2025	31st March, 2024	31st March, 2023	31st March, 2023
Land	297.70	297.70	297.70	297.70	297.70	297.70	297.70	297.70
Buildings	438.15	451.60	438.48	435.45	438.48	435.45	438.48	435.45
Computers	51.65	53.00	45.33	45.03	45.33	45.03	45.33	45.03
Leasehold Land	7.67	7.72	7.83	7.94	7.83	7.94	7.83	7.94
Furniture and fixtures	133.76	142.70	157.84	172.92	157.84	172.92	157.84	172.92
Office Equipment	8.56	6.05	8.61	6.90	8.61	6.90	8.61	6.90
Plant & Machinery	4,235.75	2,700.58	2,490.32	2,176.56	2,490.32	2,176.56	2,490.32	2,176.56
Motor Vehicle	1,205.29	1,280.08	1,457.90	1,726.60	1,457.90	1,726.60	1,457.90	1,726.60
Total	6,378.53	4,939.43	4,904.01	4,869.10	4,904.01	4,869.10	4,904.01	4,869.10

Property Plant & Equipments

Particulars	As at		As at		As at		As at		As at		As at		As at	
	30th Sept., 2025	31st March, 2025	31st March, 2024	31st March, 2023	31st March, 2025	31st March, 2024	31st March, 2023	31st March, 2023	31st March, 2025	31st March, 2024	31st March, 2023	31st March, 2023	31st March, 2023	31st March, 2023
Gross Block														
As at 01st April 2022	259.70	407.14	95.79	9.75	231.83	14.59	2,827.82	2,230.92	2,230.92	6,077.54				
Additions	38.00	80.68	24.84	-	8.65	3.06	496.28	157.40	157.40	808.91				
Disposals/ Adjustments	-	-	-	-	-	-	257.96	6.21	6.21	264.17				
As at 31st March 2023	297.70	487.82	120.63	9.75	240.48	17.65	3,066.14	2,382.11	2,382.11	6,622.28				
Additions	-	28.27	25.66	-	6.41	3.98	742.49	-	-	806.81				
Disposals/ Adjustments	-	-	-	-	-	-	364.76	23.11	23.11	387.87				
As at 31st March 2024	297.70	516.09	146.29	9.75	246.89	21.63	3,443.87	2,359.00	2,359.00	7,041.22				
Additions	-	39.67	36.03	-	6.74	-	600.22	121.23	121.23	803.89				
Disposals/ Adjustments	-	-	-	-	-	-	293.30	55.58	55.58	348.88				
As at 31st March 2025	297.70	555.76	182.32	9.75	253.63	21.63	3,750.79	2,424.65	2,424.65	7,496.23				
Additions	-	-	12.71	-	2.07	3.95	1,682.72	60.92	60.92	1,762.37				
Disposals/ Adjustments	-	-	-	-	-	-	6.01	-	-	6.01				
As at 30th Sept, 2025	297.70	555.76	195.03	9.75	255.70	21.63	3,427.50	2,485.57	2,485.57	7,252.59				

(Rs. in Lakhs)

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 2 : Property Plant & Equipments

A. Property Plant & Equipments

Particulars	Land	Buildings	Computers	Leasehold Land	Furniture and fixtures	Office Equipment	Plant & Machinery	Motor Vehicle	Total	(Rs. in Lakhs)
As at 01st April 2022	-	29.76	55.13	1.70	45.59	9.17	809.22	398.20	1,348.77	
Depreciation charge for the year	-	22.61	20.47	0.11	21.97	1.58	199.27	263.21	529.22	
Reversal on Disposal/ Adjustments	-	-	-	-	-	-	118.91	5.90	124.81	
As at 31st March 2023	-	52.37	75.60	1.81	67.56	10.75	889.58	655.51	1,753.18	
Depreciation charge for the year	-	25.24	25.36	0.11	21.49	2.27	212.78	266.55	553.80	
Reversal on Disposal/ Adjustments	-	-	-	-	-	-	148.81	20.96	169.77	
As at 31st March 2024	-	77.61	100.96	1.92	89.05	13.02	953.55	901.10	2,137.21	
Depreciation charge for the year	-	26.55	28.36	0.11	21.88	2.56	239.71	272.28	591.45	
Reversal on Disposal/ Adjustments	-	-	-	-	-	-	143.05	28.81	171.86	
As at 31st March 2025	-	104.16	129.32	2.03	110.93	15.58	1,050.21	1,144.57	2,556.80	
Depreciation charge for the period	-	13.45	14.06	0.05	11.01	1.44	142.68	135.71	318.40	
Reversal on Disposal/ Adjustments	-	-	-	-	-	-	1.14	-	1.14	
As at 30th Sept, 2025	-	117.61	143.38	2.08	121.94	17.02	1,191.75	1,280.28	2,874.06	
Net Block										
Balance as on 31st March 2023	297.70	435.45	45.03	7.94	172.92	6.90	2,176.56	1,726.60	4,869.10	
Balance as on 31st March 2024	297.70	438.48	45.33	7.83	157.84	8.61	2,490.32	1,457.90	4,904.01	
Balance as on 31st March 2025	297.70	451.60	53.00	7.72	142.70	6.05	2,700.58	1,280.08	4,939.43	
Balance as on 30th Sept, 2025	297.70	438.15	51.65	7.67	133.76	8.56	4,235.75	1,205.29	6,378.53	

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Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note : 2 (B) : Right Of Use Of Assets

Particulars	(Rs. in Lakhs)	
	Land & Building	Total
Cost or deemed cost :		
As at 01st April 2022	162.73	162.73
Additions	-	-
Disposals/ Adjustments	-	-
As at 31st March 2023	162.73	162.73
Additions	-	-
Disposals/ Adjustments	-	-
As at 31st March 2024	162.73	162.73
Additions	-	-
Disposals/ Adjustments	-	-
As at 31st March 2025	162.73	162.73
Additions	-	-
Disposals/ Adjustments	-	-
As at 30th Sept, 2025	162.73	162.73

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Monomark Engineering (India) Ltd

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CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note : 2 (B) : Right Of Use Of Assets

Accumulated Amortisation :

As at 01st April 2022	65.09	65.09
Depreciation charge for the year	16.27	16.27
Reversal on Disposal of Assets	-	-
As at 31st March 2023	81.36	81.36
Depreciation charge for the year	16.27	16.27
Reversal on Disposal of Assets	-	-
As at 31st March 2024	97.63	97.63
Depreciation charge for the year	16.27	16.27
Reversal on Disposal of Assets	-	-
As at 31st March 2025	113.90	113.90
Depreciation charge for the period	8.14	8.14
Reversal on Disposal of Assets	-	-
As at 30th Sept, 2025	122.04	122.04

Carrying amount :

Balance as on 31st March 2023	81.37	81.37
Balance as on 31st March 2024	65.10	65.10
Balance as on 31st March 2025	48.83	48.83
Balance as on 30th Sept, 2025	40.69	40.69

Refer Note No - 42

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Monomark Engineering (India) Ltd

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CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note : 2 (C) : Intangible Asset Under Development

Particulars	(Rs. in Lakhs)	
	Software	Total
As at 01st April 2022		-
Additions	18.54	18.54
Disposals/ Adjustments		-
As at 31st March 2023	18.54	18.54
Additions	24.40	24.40
Disposals/ Adjustments		-
As at 31st March 2024	42.94	42.94
Additions	10.18	10.18
Disposals/ Adjustments		-
As at 31st March 2025	53.12	53.12
Additions	1.70	1.70
Disposals/ Adjustments		-
As at 30th Sept, 2025	54.82	54.82

Particulars	(Rs. in Lakhs)	
	Intangible Asset Under Development	
As at 31st March 2023		18.54
As at 31st March 2024		42.94
As at 31st March 2025		53.12
As at 30th Sept, 2025		54.82

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Monomark Engineering (India) Ltd

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CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note : 2 (C) : Intangible Asset Under Development *Ageing Schedule Of Intangible Asset Under Development

Particulars	Period Ended	Year ended	Year ended	(Rs. in Lakhs)
	30th Sept., 2025	31st March, 2025	31st March, 2024	Year ended 31st March, 2023
Less Than 1 Year	1.70	10.18	24.40	18.54
1-2 Year	10.18	24.40	18.54	-
2-3 Year	24.40	18.54	-	-
More Than 3 Year	18.54	-	-	-
Total	54.82	53.12	42.94	18.54

Note:

1. There are no project as intangible assets under development as at 30th Sept., 2025 whose completion is overdue or cost of which has exceeded in comparison to its original plan.
2. Transfer represents assets capitalized from intangible assets under development.
3. The details of Intangible Asset Under Development represent expenditure incurred by the Company towards the development and implementation of internally developed Enterprise Resource Planning (ERP) and Accounting Software intended for its future use.
Expenditures related to development of ERP, have been capitalized in accordance with the recognition criteria of Ind AS 38 – Intangible Assets, as the same is expected to generate future economic benefits through improved operational efficiency and integrated management of manufacturing and maintenance activities. Since the ERP system is still under development and implementation, the asset has not yet been put to use as at the respective reporting dates. Accordingly, the related expenditure has been classified under “Intangible Assets Under Development” and no amortization has been charged up to the reporting period.

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 CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note : 2 (D) : Capital Work-in-progress

(Rs. in Lakhs)

Particulars	Amount
As at 01st April 2022	
Additions	1.32
Disposals/ Adjustments	
As at 31st March 2023	1.32
Additions	1.91
Disposals/ Adjustments	
As at 31st March 2024	3.23
Additions	-
Disposals/ Adjustments	3.23
As at 31st March 2025	-
Additions	-
Disposals/ Adjustments	-
As at 30th Sept, 2025	-

(Rs. in Lakhs)

Particulars	Capital Work-in-progress
As at 31st March 2023	1.32
As at 31st March 2024	3.23
As at 31st March 2025	-
As at 30th Sept, 2025	-

*Ageing Schedule Of Capital Work-in-progress

(Rs. in Lakhs)

Particulars	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
Less Than 1 Year	-	-	1.91	1.32
1-2 Year	-	-	1.32	-
2-3 Year	-	-	-	-
More Than 3 Year	-	-	-	-
Total	-	-	3.23	1.32

Note:

1. Transfer represents assets capitalized from Capital Work-in-progress.

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Monomark Engineering (India) Ltd
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CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 3 - Financial Assets- Non Current Investment

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
UNQUOTED INVESTMENTS :				
In Equity Shares of Subsidiary Companies				
Non-Trade Investment (Valued at cost unless stated otherwise)				
Other non-current investments (Unquoted)				
Monomark FZE - Shares	33.75	33.75	33.75	-
Others	0.03	0.03	0.03	0.03
National Savings certificate	-	-	-	-
Total	33.78	33.78	33.78	0.03
Aggregate amount of quoted investments	-	-	-	-
Market Value of quoted investments	-	-	-	-
Note:- Unquoted investment has been carried at cost.				

Note - 4 - Loans and Advances

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Unsecured - Considered Good				
Advances to related parties	107.04	107.04	107.38	97.35
Total	107.04	107.04	107.38	97.35

Notes:

- 1) Dues from subsidiary company :
Monomark FZE
- 2) No loans are due from directors or other officers of the Company either severally or jointly with any other person nor any other loans are due from firms in which any director is a partner, a director or a member.
- 3) All the above advances given to Subsidiary company are utilised for their business purposes
- 4) Loans repayable on demand without specifying the terms or period of repayment.

Note - 5 - Other Financial Assets- Non Current

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Unsecured - Considered Good				
Security deposits with Govt. authorities	51.70	49.77	40.27	33.86
Bank Fixed deposit more than 12 Months & Margin Money	993.35	2,248.19	718.41	1,515.09
Earnest Money Deposit	10.00	10.00	30.00	30.00
Total	1,055.05	2,307.96	788.68	1,578.95

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165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note:

- 1) Bank Fixed deposit represents interest bearing deposits with bank with more than 12 months maturity and held as margin money or security against the borrowings, guarantees and other commitments.
- 2) There are no other financial assets due from directors or other officers of the Company. The carrying amount of the other financial assets are considered as a reasonable approximation of fair value.
- 3) Out of the total fixed deposits, a substantial portion is held under lien with banks/financial institutions against borrowings and other credit facilities availed by the Company.

Note - 6 - Inventories

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Raw materials	1,072.51	1,120.37	966.50	759.37
Work-in-progress	246.74	389.95	424.32	-
Finished goods	132.16	72.25	437.98	743.42
Consumables, Stores, Spares and Others	4,401.71	4,732.81	2,516.72	1,024.76
Stock Trading Material	1.23	1.04	-	-
Total	5,854.35	6,316.42	4,345.52	2,527.55

Notes:

- 1) Raw Materials, Work in Progress and Stores and Spares are valued at Landed Cost. Finished Goods and Scrap are valued at cost or net realisable value which ever is less.
- 2) Value of Inventories as on 30th Sept., 2025, 31st March, 2025, 31st March, 2024 and 31st March, 2023 has been taken as certified by the management of the company.

Note - 7 - Trade Receivables - Current

(Unsecured, Considered Good Unless Otherwise Stated)

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Considered Goods	6,896.87	5,155.10	4,704.14	6,083.34
Less: Allowance for Expected Credit Loss (Doubtful Debts)	(50.51)	(37.86)	(31.61)	(36.79)
Total	6,846.36	5,117.24	4,672.53	6,046.55

Note:

- 1) Trade Receivables as on 30th Sept., 2025, 31st March, 2025, 31st March, 2024 and 31st March, 2023 has been taken as certified by the management of the company.
- 2) There are no receivables due from directors or other officers of the Company.

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Monomark Engineering (India) Ltd

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 7 (A) Trade Receivables Ageing Schedule

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Undisputed - Considered Good				
1. From Directors/ Promoters / Promotor Group / Associates / Relative of Directors / Group Companies				
Over Six Months	-	-	-	-
Others	-	-	-	-
2. From Others				
Less Than Six Months				
6 Months to 1 Year	6,410.06	4,725.56	4,278.40	6,013.31
1 Year to 2 Years	335.84	319.10	359.48	3.07
2 Years to 3 Years	150.97	110.44	66.26	66.96
More Than 3 Years	-	-	-	-
(ii) Undisputed – which have significant increase in credit risk	-	-	-	-
(iii) Undisputed – credit impaired	-	-	-	-
(iv) Disputed – considered good	-	-	-	-
(v) Disputed – which have significant increase in credit risk	-	-	-	-
(vi) Disputed – credit impaired	-	-	-	-
Total	6,896.87	5,155.10	4,704.14	6,083.34
Less: Allowance for Expected Credit Loss (Doubtful Debts)	(50.51)	(37.86)	(31.61)	(36.79)
Trade Receivables	6,846.36	5,117.24	4,672.53	6,046.55

Note :- Trade Receivable Ageing schedule is given by management.

Note - 8 - Cash & Cash Equivalents

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Cash and Cash Equivalents				
Cash in Hand	59.98	59.52	57.24	58.60
Bank Balance				
In Current Accounts	322.43	1.73	21.21	13.92
In Deposit Accounts (maturity within 3 months from reporting date)	166.25	283.80	435.69	167.67
Total	548.66	345.05	514.14	240.19

Note:-

- 1) Cash in hand is certified and verified by the management of the company as on last date of Respective Financial Period/Year.
- 2) Out of the total fixed deposits, a substantial portion is held under lien with banks/financial institutions against borrowings and other credit facilities availed by the Company.

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 165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
 CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025
Note - 9 - Bank Balance Other Than Cash and Cash Equivalents

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Balances with bank in Fixed deposit accounts (maturity More than 3 months but less than 12 Months from reporting date)	2,247.69	772.76	1,695.05	467.07
Total	2,247.69	772.76	1,695.05	467.07

Note:

- 1) Out of the total fixed deposits, a substantial portion is held under lien with banks/financial institutions against borrowings and other credit facilities availed by the Company.
- 2) Bank Deposits with more than 12 months maturity from the date of Balance Sheet was disclosed under "Other Financial Assets"

Note - 10 - Loans - Unsecured

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Loans to Staff	6.69	7.07	6.38	11.19
Total	6.69	7.07	6.38	11.19

Note - 11 - Other Financial Assets

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Other Financial Asstes				
Retention Money and Security Deposit with customers - Unsecured	2,239.63	2,184.00	1,516.93	1,026.31
Other Deposits and advances	96.11	77.46	64.12	36.80
Unbilled Revenue	7,286.60	5,220.67	4,108.51	4,014.60
Total	9,622.34	7,482.13	5,689.56	5,077.71

Note:-

1. The bifurcation of Retention money & Security deposit with customers between current and non current is made based on the terms of contract, time schedule in the execution of work orders, fulfilment of conditions for release of Retention money and Security deposit and based on estimates by manangement.
2. A Contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before invoicing is done, a contract asset is recognised for the earned consideration and are transferred to trade receivables on completion of milestones and its related invoicing. Contract assets are recorded in balance sheet as unbilled revenue.

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 12 - Current Tax Assets (net)

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Prepaid Income Tax/ TDS (Net of Prov, if any)	178.69	461.37	394.62	417.15
Total	178.69	461.37	394.62	417.15

Note - 13 - Other Current Assets - Unsecured

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Loans & Advances				
Advance to Suppliers				
Advance For Expense*	211.00	205.81	129.59	138.12
Others	15.72	31.86	31.46	11.63
Prepaid Expenses				
Pre Issue Expenditure	54.02	59.90	36.79	38.71
GST Receivable - Under protest	15.00	15.00	-	-
Total	306.50	370.14	249.38	255.01

* Note:- Advance For Expense Includes Advance Given To Director Amounting To Rs. Nil, Rs. 3.29 Lakhs, Rs. 7.11 Lakhs, Rs. 3.00 Lakhs As At 30th Sept., 2025, 31st March, 2025, 31st March, 2024 and 31st March, 2023 Respectively.

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025
Note - 14 - Equity Share Capital

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Authorised				
10,00,00,000 Equity Shares Rs 10/- each (as at 30th Sept., 2025: 10,00,00,000 Ordinary shares of Rs 10/- each)	10,000.00	-	-	-
2,00,00,000 Equity Shares Rs 10/- each (as at 31st March, 2025: 2,00,00,000 Ordinary shares of Rs 10/- each)	-	2,000.00	-	-
2,00,00,000 Equity Shares Rs 10/- each (as at 31st March, 2024: 2,00,00,000 Ordinary shares of Rs 10/- each)	-	-	2,000.00	-
10,00,000 Equity Shares Rs 10/- each (as at 31st March, 2023: 10,00,000 Ordinary shares of Rs 10/- each)	-	-	-	1,000.00
Total	10,000.00	2,000.00	2,000.00	1,000.00
Issued				
Equity Shares of Rs. 10 each fully paid up (as at 30th Sept., 2025: 6,90,41,200 Ordinary shares of Rs 10/- each)	6,904.12	-	-	-
Equity Shares of Rs. 10 each fully paid up (as at 31st March, 2025: 90,12,600 Ordinary shares of Rs 10/- each)	-	901.26	-	-
Equity Shares of Rs. 10 each fully paid up (as at 31st March, 2024: 90,12,600 Ordinary shares of Rs 10/- each)	-	-	901.26	-
Equity Shares of Rs. 10 each fully paid up (as at 31st March, 2023: 90,12,600 Ordinary shares of Rs 10/- each)	-	-	-	901.26
Total	6,904.12	901.26	901.26	901.26
Subscribed & Paid up				
Equity Shares of Rs. 10 each fully paid up (as at 30th Sept., 2025: 6,90,41,200 Ordinary shares of Rs 10/- each)	6,904.12	-	-	-
Equity Shares of Rs. 10 each fully paid up (as at 31st March, 2025: 90,12,600 Ordinary shares of Rs 10/- each)	-	901.26	-	-
Equity Shares of Rs. 10 each fully paid up (as at 31st March, 2024: 90,12,600 Ordinary shares of Rs 10/- each)	-	-	901.26	-
Equity Shares of Rs. 10 each fully paid up (as at 31st March, 2023: 90,12,600 Ordinary shares of Rs 10/- each)	-	-	-	901.26
Total	6,904.12	901.26	901.26	901.26

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Monomark Engineering (India) Ltd

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CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Notes :

1) Rights, Preferences and Restrictions Attached to Equity Shares:

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

The Company has only one class of shares referred to as Equity shares having a par value of Rs. 10/- . Each holder of equity shares is entitled to one vote per share. The dividend , if any proposed by the Board of Directors is subject to the approval of shareholders in Annual General meeting.

2) Increase In Authorised Share Capital (Equity Share Capital)

Pursuant to the approval of the shareholders at the Extra-Ordinary General Meeting (EGM) held on 05th May, 2025, the Authorized Share Capital of the Company has been increased from Rs. 20,00,00,000 (Rupees Twenty Crore Only) divided into 2,00,00,000 Equity Shares of Rs. 10 each to Rs. 100,00,00,000 (Rupees One Hundred Crore Only) divided into 10,00,00,000 Equity Shares of Rs. 10 each, in accordance with Sections 61 and 64 of the Companies Act, 2013. The Memorandum of Association of the Company has been altered accordingly.

3) Aggregate number of shares issued during the period of 5 years immediately preceding the reporting date:

(i) The Company has allotted 5,40,75,600 Equity Share of Rs. 10/- each as Bonus Equity Share in the Proportion of 6 each, for every 1 existing share fully paid up equity share as on 31st May,2025, in board meeting held on 26th May, 2025.

(ii) The Company has allotted 59,53,000 Equity Share of Rs. 38/- each (Face value is 10 Rs and Security premium is 28 Rs) as Private Placement as on 02nd July, 2025, in Board meeting held on 24th June, 2025.

(iii) The Company has not undertaken any buy-back of shares.

(iv) No shares were issued by the company pursuant to a contract without payment being received in cash.

a) Reconciliation of equity share capital

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Balance at the beginning of the period/year				
- Number of shares	9,012,600	9,012,600	9,012,600	9,012,600
-Amount in Lakhs	901.26	901.26	901.26	901.26
Add: Shares issued during the period/year				
- Number of shares	5,953,000	-	-	-
-Amount in Lakhs	595.30	-	-	-
Add: Bonus Shares issued during the period/year				
- Number of shares	54,075,600	-	-	-
-Amount in Lakhs	5,407.56	-	-	-
Balance at the end of the period/year				
- Number of shares	69,041,200	9,012,600	9,012,600	9,012,600
-Amount in Lakhs	6,904.12	901.26	901.26	901.26

b) Details of Shares held by each shareholder holding more than 5% of share capital

Particulars	As at 30th Sept., 2025	
	No of Shares	% held
Equity Shares		
Narendra Chordia	31,500,000	45.62%
Smt. Meena Chordia	21,000,000	30.42%
Nitesh Chordia	5,968,200	8.64%
Gaurav Chordia	4,620,000	6.69%

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Particulars	As at 31st March, 2025	
	No of Shares	% held
Equity Shares		
Narendra Chordia	4,500,000	49.93%
Smt. Meena Chordia	3,000,000	33.29%
Nitesh Chordia	852,600	9.46%
Gaurav Chordia	660,000	7.32%

Particulars	As at 31st March, 2024	
	No of Shares	% held
Equity Shares		
Narendra Chordia	4,500,000	49.93%
Smt. Meena Chordia	3,000,000	33.29%
Nitesh Chordia	852,600	9.46%
Gaurav Chordia	660,000	7.32%

Particulars	As at 31st March, 2023	
	No of Shares	% held
Equity Shares		
Narendra Chordia	4,500,000	49.93%
Smt. Meena Chordia	3,000,000	33.29%
Nitesh Chordia	852,600	9.46%
Gaurav Chordia	660,000	7.32%

c) Details of Shares held by Promoter of the company and change in stake of the company during the Period/Year

Particulars	As at 30th Sept., 2025		
	No of Shares	% held	% Change
Equity Shares			
Narendra Chordia	31,500,000	45.62%	4.31%
Smt. Meena Chordia	21,000,000	30.42%	2.87%
Nitesh Chordia	5,968,200	8.64%	0.82%
Gaurav Chordia	4,620,000	6.69%	0.63%

Particulars	As at 31st March, 2025		
	No of Shares	% held	% Change
Equity Shares			
Narendra Chordia	4,500,000	49.93%	0.00%
Smt. Meena Chordia	3,000,000	33.29%	0.00%
Nitesh Chordia	852,600	9.46%	0.00%
Gaurav Chordia	660,000	7.32%	0.00%

Particulars	As at 31st March, 2024		
	No of Shares	% held	% Change
Equity Shares			
Narendra Chordia	4,500,000	49.93%	0.00%
Smt. Meena Chordia	3,000,000	33.29%	0.00%
Nitesh Chordia	852,600	9.46%	0.00%
Gaurav Chordia	660,000	7.32%	0.00%

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Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Particulars	As at 31st March, 2023		
	No of Shares	% held	% Change
Equity Shares			
Narendra Chordia	4,500,000	49.93%	0.00%
Smt. Meena Chordia	3,000,000	33.29%	0.00%
Nitesh Chordia	852,600	9.46%	0.00%
Gaurav Chordia	660,000	7.32%	0.00%

Note - 15 - Other Equity

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Securities Premium Reserve				
Balance at the beginning of the period/year	-	-	-	-
Add : Securities premium credited on share issue	1,666.84	-	-	-
Less: Issue Expense Related To Private Placement	(98.23)	-	-	-
Balance at the end of the period/year	1,568.61	-	-	-
Retained Earning				
Balance at the beginning of the period/year	6,875.59	5,094.64	3,717.79	3,913.40
Add/Less : Other Adjustment (IND-AS Transition)	-	-	-	(703.91)
Add: Net Profit/(Net Loss) For the period/year	1,229.46	1,780.94	1,376.86	528.58
Add: Bonus Issue	(5,407.56)	-	-	-
Add / Less :-Restatement Effects	-	-	-	(20.28)
Balance at the end of the period/year	2,697.48	6,875.59	5,094.64	3,717.79
TOTAL	4,266.09	6,875.59	5,094.64	3,717.79
Other Comprehensive Income (OCI)				
Balance at the beginning of the period/year	(598.86)	(91.07)	406.81	-
Changes during the period/year	43.30	(678.57)	(702.43)	573.94
Tax impact during the period	(10.90)	170.78	204.55	(167.13)
Balance at the end of the period/year	(566.46)	(598.86)	(91.07)	406.81
Total Other Equity	3,699.63	6,276.73	5,003.57	4,124.60

Nature of reserves:

a) Securities premium:

Securities premium represents premium received on issue of shares. The reserve is utilised in accordance with the provisions of Companies Act, 2013.

b) Retained Earnings:

Retained earnings are the profits that the company has earned till date less transfers to general reserves and dividends paid to share holders.

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 16 - Long Term Borrowings

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Secured Borrowings				
From Banks	2,755.03	1,435.07	1,776.53	1,669.51
From Non-Banking Financial Company	93.81	187.61	375.24	100.00
Less: Current Maturity	(1,115.00)	(903.51)	(733.08)	(606.59)
Less: IND AS Transaction Cost	(1.45)	(1.86)	(3.20)	(3.24)
Total	1,732.39	717.31	1,415.49	1,159.68

- Note :- 1) Refer Note Number 16(A) for term & Condition related to Borrowing Taken By Company.
2) No defaults were made in repayment of above term loans.
3) The above loans are repayable in monthly installments.

Note - 17 - Long Term Lease Liabilities

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Lease Liabilities	37.00	48.30	68.32	85.55
Total	37.00	48.30	68.32	85.55

Note :- Refer Note Number-42 for Lease Liabilities

Note - 18 - Other Long Term Financial Liabilities

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Retention Money & Security deposits recovered from Sub-Contractors	33.78	34.88	22.81	25.74
Total	33.78	34.88	22.81	25.74

Note - 19 - Long Term Provisions

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Provision for Employee benefits				
Gratuity (Unfunded)	1,005.42	1,332.03	760.57	673.08
Leave Encashment	62.89	156.18	101.18	107.84
Total	1,068.31	1,488.21	861.75	780.92

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 20 - Deferred Tax Assets / Liabilities

The following is the analysis of deferred tax (Assets)/Liabilities presented in the Balance Sheet

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Expenses disallowed in Income Tax Return	-	-	195.28	220.00
Deferred tax on Expense For Increase In Authorised Share Capital	68.40	-	-	-
Deferred Tax Assets on Gratuity Liability	2,012.19	1,842.61	1,041.86	976.20
Deferred Tax Assets on Leave Encashment	172.46	246.07	159.48	169.63
Allowance for doubtful debts (Expected Credit Loss)	50.51	37.86	31.61	36.79
Deferred tax on lease liability created under Ind AS 116	59.12	68.32	85.55	101.35
Provision of Bonus	1,158.36	667.18	498.05	507.34
Provision of MSMEs	343.17	308.25	102.82	-
Total Assets	3,864.21	3,170.29	2,114.65	2,011.31
Tax Rate as per Income Tax	25.17%	25.17%	29.12%	29.12%
Total Deferred Tax Assets	972.54	797.90	615.79	585.69
WDV As Per Companies Act 2013	6,073.16	4,634.01	4,598.48	4,563.46
WDV as Per Income Tax Act	4,709.80	3,366.28	3,330.16	3,297.75
Difference in WDV	1,363.36	1,267.73	1,268.32	1,265.71
Deferred tax on ROU asset created under Ind AS 116	40.69	48.83	65.10	81.37
EIR on Term Loan	1.45	1.86	3.20	3.24
Total Liability	1,405.50	1,318.42	1,336.62	1,350.32
Tax Rate as per Income Tax	25.17%	25.17%	29.12%	29.12%
Total Deferred Tax Liability	353.74	331.82	389.22	393.21
Closing (DTA) / DTL at the year end	(618.80)	(466.08)	(226.57)	(192.48)
Opening (DTA) / DTL	(466.08)	(226.57)	(192.48)	(327.49)
(DTA) / DTL Created during Current Year	(152.72)	(239.51)	(34.09)	135.01
Recognised in/reclassified from OCI				
(DTA) / DTL On Other Comprehensive (Income) / Expense	(10.90)	170.78	204.55	(167.13)
Closing (DTA)/DTL On retirement Benefit (B)	(10.90)	170.78	204.55	(167.13)
Net (DTA)/DTL (A+B)	(163.62)	(68.73)	170.46	(32.12)

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Monomark Engineering (India) Ltd

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CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 21 - Short Term Borrowings

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Secured (Repayable on Demand)				
From Bank	6,085.68	6,573.78	5,499.73	5,558.55
Total	6,085.68	6,573.78	5,499.73	5,558.55
Current Maturities of Non-Current Borrowings				
Current maturities of Long - Term Debt	1,115.00	903.51	733.08	606.59
Total	1,115.00	903.51	733.08	606.59
Unsecured (Repayable on Demand)				
From Banks, NBFC & Billis Discounting	-	148.95	368.03	-
Total	-	148.95	368.03	-
Total	7,200.68	7,626.24	6,600.84	6,165.14

Note :- 1) Refer Note Number 21(A) for term & Condition related to Borrowing Taken By Company.

2) The company has not declared as wilful defaulter by any of the bank or any other institution.

3) All the above loans are guaranteed by Managing Director and a director of the Company in their personal capacities.

Note - 22 - Short Term Lease Liabilities

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Current maturities of Lease Liabilities	22.12	20.02	17.23	15.80
Total	22.12	20.02	17.23	15.80

Note :- Refer Note Number-42 for Lease Liabilities

Note - 23 - Trade Payables

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Trade Payables Others				
Trade Payables for Supplies	3,523.27	3,400.51	2,964.67	2,830.59
Trade Payables for Expenses	2,193.46	1,931.70	1,067.84	1,270.15
Total	5,716.73	5,332.21	4,032.51	4,100.74
Trade Payables MSME				
Trade Payables for Supplies	426.38	513.23	471.79	574.90
Trade Payables for Expenses	48.63	50.94	59.55	132.23
Total	475.01	564.17	531.34	707.13
Total	6,191.74	5,896.38	4,563.85	4,807.87

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025
Note - 23(A) : Trade payables ageing schedule

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Disputed Dues	-	-	-	-
Undisputed Dues				
(a) Micro Enterprise and Small Enterprises				
Less than 1 year				
1 to 2 years	395.92	564.17	531.34	707.13
2 to 3 years	79.09	-	-	-
More than 3 Years	-	-	-	-
(b) Other				
Less than 1 year				
1 to 2 years	5,263.10	5,332.21	3,982.77	4,100.74
2 to 3 years	453.63	-	49.74	-
More than 3 Years	-	-	-	-
Total	6,191.74	5,896.38	4,563.85	4,807.87

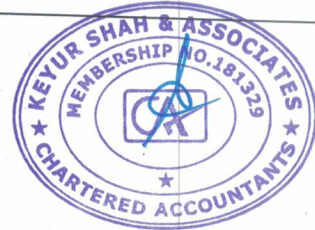
Note:- Trade Payable Ageing schedule is given by management.

Note - 23(B) Disclosure required under the Micro, Small and Medium Enterprises Development Act, 2006

i. Based on and to the extent of information obtained available with the Company, with regard to the status of their suppliers under Micro, Small and Medium Enterprises Development Act, 2006 (MSMED ACT), on which the auditors have relied, the disclosure requirement with regard to the payment made/ due to Micro, Small and Medium Enterprises are given below.

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year:				
Principal amount remaining unpaid	475.01	564.17	531.34	707.13
Interest due and unpaid interest	10.14	24.78	4.16	8.21
The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting Period/year;	-	-	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day, during the period/year) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006;	-	-	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting period/year; and	47.29	37.15	12.37	8.21
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-	-

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CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

- ii. There Is No Interest paid during the Period/year to MSME.
- iii. Dues to Micro, Small and Medium Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. The Company has not recognized any interest on delayed payments to Micro and Small Enterprises for the year ended March 31, 2023, as the provisions of Section 43B(h) of the Income-tax Act, 1961 are applicable with effect from April 01, 2023.
- iv. There Is Rs. 10.14 Lakhs Interest payable at the end of the accounting period Sept., 2025 to MSME. There Is Rs. 24.78 Lakhs Interest payable at the end of the accounting year 2024-25 to MSME. There Is Rs. 4.16 Lakhs Interest payable at the end of the accounting year 2023-24 to MSME. There Is Rs. 8.21 Lakhs Interest payable at the end of the accounting year 2022-23 to MSME.
- v. There Is Rs. 47.29 Lakhs Interest accrued and unpaid at the end of the accounting period Sept., 2025 to MSME. There Is Rs. 37.15 Lakhs Interest accrued and unpaid at the end of the accounting year 2024-25 to MSME. There Is Rs. 12.37 Lakhs Interest accrued and unpaid at the end of the accounting year 2023-24 to MSME. There Is Rs. 8.21 Lakhs Interest accrued and unpaid at the end of the accounting year 2022-23 to MSME. Management believes that the figures for disclosures, if any, will not be significant.
- 2) Trade payables as on 30th Sept., 2025, 31st March, 2025, 31st March, 2024 and 31st March, 2023 has been taken as certified by the management of the company.

Note - 24 - Other Financial Liabilities

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Vendor Finance / Invoice Discounting Facility	-	18.81	441.33	-
Total	-	18.81	441.33	-

Note:- The Company has availed a *Vendor Finance / Invoice Discounting Facility* from Unity Small Finance Bank Limited against invoices raised on the anchor customer. Under this arrangement, the Bank provides financial assistance by discounting eligible invoices raised by the Company, subject to a sanctioned limit of ₹6.00 crores and a maximum tenor of up to 180 days from the date of disbursement. The facility carries interest at approximately 11.25% per annum (subject to revision by the Bank) and the Bank retains a margin of approximately 10% of the invoice value or material receipt value, whichever is lower. The facility is repayable upon realization of the underlying receivables from the anchor customer or upon the expiry of the stipulated tenure, whichever is earlier. The facility is supported by personal guarantees of the promoters. The Bank also has the right to recover outstanding dues together with applicable interest and charges in the event of rejection or short payment of invoices by the anchor customer.

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 25 - Short Term Provisions

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Provision for Expense	215.25	120.82	73.05	43.38
Provision for Employee Benefit Expense	3,213.25	2,560.53	1,907.00	2,045.40
Audit Fee Payable	10.25	8.00	1.75	1.50
Provision for Gratuity	1,006.77	510.59	281.29	303.12
Provision for Leave with wages	109.58	89.89	58.31	61.78
Provision for Interest on MSME	47.29	37.15	12.37	8.21
Total	4,602.39	3,326.98	2,333.77	2,463.39

Note - 26 - Other Current Liabilities (Non Financial)

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Advance From Customers*	1,309.30	1,029.61	855.44	822.36
Statutory Dues - GST and others	1,088.93	1,427.69	634.63	520.02
Interest Accrued But Not Dues	9.60	8.76	16.05	9.23
Other Payable**	-	7.24	2.53	-
Total	2,407.83	2,473.30	1,508.65	1,351.61

*Advance From Customer Includes Rs. 6.00 Lakhs From Relative Of Promoter/Director As at 31st March, 2024 and At at 31st March, 2023 and In Financial Year 2024-25 Company Received Rs. 6.00 Lakhs From Relative Of Promoter/Director Against Which Sale Of Fixed Asset Made In Fy 24-25.

**Other Payable Includes Expense Payables to Employees

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Notes to the Restated Standalone Financial Statement for the period ended on 30th Sept., 2025

S. No.	Lender	Nature of Loan	Types of Limit	Sanction Loan	Outstanding as on 30th Sept., 2025	Rate of Interest/Margin	Repayment Terms	Security / Principal terms and conditions	Collateral Security / Other Condition
1	HDFC Bank	BBG-WCLT-GECL EXTN	Main Limit	406.23	263.59	9.25% Linked to EBLR	48 Months Start From 07th Sept., 2022 And End on 07th Sept., 2027	100% Margin on FD (503000518090011), 100% Margin on FD (50300051744935), 50300051744935, 50300051809001, Book Debts, Collateral Property, F.D., Personal Guarantee of Family Member, stock	
2	HDFC Bank	WC Term Loans pcd-sme	Main Limit	168.00	-	9.25 % Linked to EBLR	43 Months Start From 07th Sept., 2022 And End on 07th Sept., 2027	100% Margin on FD (503000518090011), 100% Margin on FD (50300051744935), 50300051744935, 50300051809001, Book Debts, Collateral Property, F.D., Personal Guarantee of Family Member, stock	
3	HDFC Bank	Invoice Discounting	Sub limit of Cash Credit	1,500.00	-	9.25 % Linked to 3M Repo Rate	12 Months		
4	HDFC Bank	Sblc Issued By Bank	Main Limit	300.00	-	Commission 1%	1095 Days	100% Margin against FD/Cash/Bill	
5	HDFC Bank	Bank Guarantee	Main Limit	200.00	-	Commission 0.6%	1825 Days	10% Margin against FD/Cash/Bill	
6	HDFC Bank	Bank Guarantee	Main Limit	100.00	-	Commission 0.6%	1825 Days	10% Margin against FD/Cash/Bill	
7	HDFC Bank	Bank Guarantee	Main Limit	500.00	-	Commission 0.6%	1825 Days	10% Margin against FD/Cash/Bill	
8	HDFC Bank	Bank Guarantee	Main Limit	500.00	-	Commission 0.6%	1825 Days	10% Margin against FD/Cash/Bill	
9	HDFC Bank	Bank Guarantee	Main Limit	500.00	-	Commission 0.6%	1825 Days	10% Margin against FD/Cash/Bill	
10	HDFC Bank	Bank Guarantee	Main Limit	500.00	-	Commission 0.6%	1825 Days	10% Margin against FD/Cash/Bill	
11	HDFC Bank	Bank Guarantee	Main Limit	1,200.00	-	Commission 0.6%	1490 Days	10% Margin against FD/Cash/Bill	
12	HDFC Bank	Bank Guarantee	Main Limit	500.00	-	Commission 0.6%	365 Days	10% Margin against FD/Cash/Bill	
13	HDFC Bank	Bank Guarantee	Sub limit of Cash Credit	100.00	-	Commission 0.6%	1825 Days	10% Margin against FD/Cash/Bill	
14	HDFC Bank	Bank Guarantee	Sub limit of Cash Credit	12.00	-	Commission 0.6%	1825 Days	10% Margin against FD/Cash/Bill	
15	HDFC Bank	Bank Guarantee	Sub limit of Cash Credit	132.00	-	Commission 0.6%	1825 Days	10% Margin against FD/Cash/Bill	
16	HDFC Bank	Bank Guarantee	Main Limit	1,000.00	-	Commission 0.6%	1825 Days	10% Margin against FD/Cash/Bill	
17	HDFC Bank	Letter Of Credit	Sub limit of Bank Guarantee	700.00	-	Commission 0.6%	180 Days	10% Margin against FD/Cash/Bill	
18	HDFC Bank	Letter Of Credit	Sub limit of Bank Guarantee	500.00	-	Commission 0.6%	365 Days	10% Margin against FD/Cash/Bill	
19	HDFC Bank	Capex Lc	Sub limit of Bank Guarantee	300.00	-	Commission 0.6%	365 Days	10% Margin against FD/Cash/Bill	
20	HDFC Bank	Letter Of Credit	Sub limit of Bank Guarantee	1,000.00	-	Commission 0.6%	180 Days	10% Margin against FD/Cash/Bill	
21	Bank of Baroda	SBLC	Main Limit	185.00	-	25% of Applicable Charge (Applicable Charge: 3.00% p.a. or part thereof for BB and Below/ AA and Below/ Unrated Account)	36 Months	*Cash Margin by way of 100% FDR to be kept under Bank's Lien *Company to Hedge exposure else 10% Additional Cash Margin shall be provided.	*Personal Guarantee of Following: -Gaurav Chordia -Narendra Chordia -Meena Chordia -Nitesh Chordia
22	TATA CAPITAL	CF- Term loan	Main Limit	500.00	93.81	10.50% p.a. i.e. ROI equal to LTR less 10.80% Subject to minimum ROI is 10.00% p.a	36 Months Start From 29th April, 2023 And End On 05th March, 2026	*Security Deposit (SD) of 25% of facility amount (in the nature of Non-Interest bearing, refundable) with TCFSL and TCFSL shall be entitled to invoke and appropriate the same case of event of default or breach OR/AND *Fixed Deposit (FD) of 25% of Loan Amount with a bank as acceptable to TCFSL, duly lien marked on principal and interest in favor of TCFSL, with nature of Deposit: Reinvestment of interest and maturity instruction of	
23	TATA CAPITAL	CF-Equipment Finance	Main Limit	500.00	10.50% p.a. i.e. ROI equal to LTR less 10.80% Subject to minimum ROI is 10.00% p.a	60 Months Start From 29th April, 2023 And End On 05th March, 2028	2026	Exclusive charge on Equipment/Assets Funded by TCFSL	



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*Security Deposit (SD) of 25% of facility amount (in the nature of Non-Interest bearing, refundable) with TCFSL and TCFSL shall be entitled to invoke and appropriate the same case of event of default or breach OR/AND *Fixed Deposit (FD) of 25% of Loan Amount with a bank as acceptable to TCFSL, duly lien marked on principal and interest in favor of TCFSL, with nature of Deposit: Reinvestment of interest and maturity instruction of

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

S. No.	Lender	Nature of Loan	Types of Limit	Sanction Loan	Outstanding as on 30th Sept., 2025	Rate of Interest/Margin	Repayment Terms	Security / Principal terms and conditions	Collateral Security / Other Condition
24	HDFC LOAN-ROOTS SWEEP RD180-556400A00063	Machinery Loan	Main Limit	23.60	14.81	9.00%	37 Months Start From 05th July, 2024 and End on 05th July, 2027	Lien on Machine	NA
25	HDFC LOAN-BACKHOE R305-802096473	Machinery Loan	Main Limit	13.75	13.42	8.65%	37 Months Start From 05th Sept., 2025 And End on 05th Sept., 2028	Lien on Machine	NA
26	HDFC Bank	Vehicle Loan	Main Limit	1,850.66	1,156.41	Varies From 8.00% to 9.76%	Monthly Installment	As Per Annexure-II	NA
27	Axis Bank	Vehicle Loan	Main Limit	419.71	138.82	Varies From 8.65% to 9.65%	Monthly Installment	As Per Annexure-II	NA
28	Bank of Baroda	Vehicle Loan	Main Limit	1,167.96	1,167.98	8.25%	Monthly Installment	As Per Annexure-II	NA
	Total				2,848.84				

Note no. 21(A) - Short Term Borrowings (Secured)

S. No.	Lender	Nature of Loan	Types of Limit	Sanction Loan	Outstanding as on 30th Sept., 2025	Rate of Interest/Margin	Repayment Terms	Security / Principal terms and conditions	Collateral Security / Other Condition
1	HDFC Bank	Affhoc Cash Credit	Main Limit	500.00	5,214.24	9.00 % Linked to 3M Repo Rate	1 Month	100% Margin on FD(S0300051809001),	As per Given Below- Annexure I
		Cash Credit	Main Limit	5,300.00		8.85 % Linked to 3M Repo Rate	12 Month	100% Margin on FD(S0300051744935),	and
		Overdraft against Fixed Deposit	Main Limit	1,540.00		8.44 % Linked to 3M Repo Rate	12 Month	S0300051744935, S0300051809001,	*Personal Guarantee of Following:
		Overdraft against Fixed Deposit	Main Limit	486.00	871.44	7.50 % Linked to 3M Repo Rate	12 Month	Book Debts, Collateral Property, F.D.,	-Narendra Chordia
								Personal Guarantee of Family Member,	-Meena Chordia
								Stock	-Nitesh Chordia
								TDR standing in the name of :	
								MONOMARK ENGINEERING INDIA	
								PRIVATE LIMITED	
								(A) Against Bank's TDR	
								(j) LDOc No. 16 duly signed by	
								depositor/and borrower.	
								(ii) Pledge of Duly discharged following	
								TDR/s issue by the branch:	
								-No. of TDR: 01400300025756	
								-Date of Issue: 13-10-2023	
								-Amount : 10,00,000	
								-Rate of Interest: 7.25%	
								-Due date : 30-01-2026	
3	Bank of Baroda	Bank Overdraft	Main Limit	9.00		8.25%	Repayable on Demand		NA
	Total				6,085.68				

Handwritten signatures:
 Nitesh Chordia
 Meena Chordia



Annexure -1

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

SR. NO	Property Description	Types of Property	Types of Charge
1	Plot no 50 Chittorgarh parma diya colony Chittorgarh akola - Chittorgarh Rajasthan 312205	Residential Flat/Apartment	Registered mortgage
2	Office no. 608, Durga nursery road 6th floor, fun square manglam fun square Udaipur Rajasthan 313001	Commercial Office	Equitable mortgage
3	Plot no. 16 ganpati nagar sundaras sundaras Udaipur Rajasthan 313001	Res- Row House	Equitable mortgage
4	C-15 meera market sahkar samiti ltd meera market meera market (Chittorgarh gram nirmam co-op. society ltd scheme) akola - Chittorgarh Rajasthan 312205	Commercial Shop	Registered mortgage
5	H168 h 168 new RICO Industrial area chanderiya Chittorgarh RICO Industrial area chanderiya akola - Chittorgarh Rajasthan 312205	Industrial Estate	Registered mortgage
6	Plot no h-168 (excess land) new RICO Industrial area 0 chanderiya Chittorgarh null akola - Chittorgarh Rajasthan 312205	Vacant Land	Registered mortgage
7	331 332 333 334 335 336 337 338 356 357 358 359 360 361 362 & 363 samrathpura patwar halka chapti village samrathpura, gram panchayat chapti, teh. kapesan teh kapesan samrathpura Chittorgarh no Rajasthan 312001	Industrial Property used for Commercial purpose	Equitable mortgage
8	H 165/166/167 chanderiya Chittorgarh new RICO Industrial area chanderiya akola - Chittorgarh Rajasthan 312205	Industrial Property used for Commercial purpose	Equitable mortgage
9	H 165/166/167(excess land) new RICO Industrial area 0 chanderiya Chittorgarh null akola - Chittorgarh Rajasthan 312205	Industrial Property used for Commercial purpose	Equitable mortgage
10	189 hiran nahgar Udaipur sector no-3 na Udaipur Rajasthan 313002	Residential Flat/Apartment	Registered mortgage
11	8 plot no 08 station road station road , mitharam ji ka khera near daru godown akola - Chittorgarh Rajasthan 312205	Residential Flat/Apartment	Registered mortgage
12	190 plot no 190 hiran nagri vivek nagar sector no 3 hirannagri cementfactoryarea Udaipur Rajasthan 313021	Residential Flat/Apartment	Registered mortgage
13	231/1 araji no 231/1,232/1 mitharam ji ka khera mitharamji ka khera station road near daru godown akola - Chittorgarh Rajasthan 312205	Vacant Land	Registered mortgage
14	9 plot no 09 station road station road, mitharam ji ka khera near daru godown akola - Chittorgarh Rajasthan 312205	Vacant Land	Registered mortgage
15	12 plotno 12 tulsi colony araji no 2259 tulsi colony akola - Chittorgarh Rajasthan 312205	Residential Flat/Apartment	Registered mortgage
16	Shop no 27 Chittorgarh ranaasaga bazar null akola - Chittorgarh Rajasthan 312205	Commercial Shop	Registered mortgage
17	Shop no 8 Chittorgarh wineyak complex opposite colliacrate akola - Chittorgarh Rajasthan 312205	Commercial Shop	Registered mortgage
18	Office no. 601 durga nursery road, 6th floor manglam fun square manglam fun square Udaipur Rajasthan 313001	Commercial Office	Equitable mortgage
19	Flat no g-9 bhuwana ground floor, aravalli heights apartment bhuwana Udaipur Rajasthan 313001	Residential Flat/Apartment	Equitable mortgage
20	Plot no. 14, Kharsa no. 2140,2141,2142 ashapura colony ashapura colony Chittorgarh Rajasthan 312021	Vacant Land	Equitable mortgage
21	Plot no 256 257 0 hiran meeg sec 3 Udaipur Udaipur Rajasthan 313002	Vacant Land	Equitable mortgage

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Sr No.	Lender	Vehicle Name	Vehicle No.
1	HDFC LOAN	BOLERO CAMPER ZX	KAS5 P 5943
2	HDFC LOAN	BOB-CAT 5 450	R099EA5191
3	HDFC LOAN	BOLERO CAMPER GOLD	R099GD5103
4	HDFC LOAN	KIA SELLTOX HTK	R099CD3605
5	HDFC LOAN	BEML BDB5 DOZER-20054	20054
6	HDFC LOAN	JCB 3DX	R099-FA-4673
7	HDFC LOAN	JCB 3DX	R099-FA-4674
8	HDFC LOAN	LPK-912TIPPER	R099GC5976
9	HDFC LOAN	HYDRA FX-150	R099EA4682
10	HDFC LOAN	HYDRA FX-150	R099EA4683
11	HDFC LOAN	LPK-912TIPPER	R099GC9857
12	HDFC LOAN	SIGNA2825K	R099GC9979
13	HDFC LOAN	HYDRA FX-150	R099EA4771
14	HDFC LOAN	YODHA PICKUP	R099GD5924
15	HDFC LOAN	ISSUZU	R099 CD 4816
16	HDFC LOAN	TATA SIGMA	R127GD5410
17	HDFC LOAN	BOLERO CAMPERGOLDX	G112CT3618
18	HDFC LOAN	BOLERO CAMPERGOLDX	G112CT3732
19	HDFC LOAN	FORKLIFT	G112CM8830
20	HDFC LOAN	FORKLIFT	G112CM8645
21	HDFC LOAN	FORKLIFT	G112CM8775
22	HDFC LOAN	FORKLIFT	G112CM8779
23	HDFC LOAN	FORKLIFT	R099EA6334
24	HDFC LOAN	BOB-CAT 5 450	R099EA5903
25	HDFC LOAN	FORKLIFT	G112CM8815
26	HDFC LOAN	FORKLIFT	G112CM8972
27	HDFC LOAN	TATA 1416 LPT (TMCI)	R099EA5858
28	HDFC LOAN	TATA SIGMA 2830	R099GE1338
29	HDFC LOAN	TATA SIGMA 2830	R099 GE 0540
30	HDFC LOAN	TATA SIGMA	R099 GE 0541
31	HDFC LOAN	TATA ACE EV	R099GE0573
32	HDFC LOAN	FORKLIFT	MH06CL1356
33	HDFC LOAN	FORKLIFT	MH06CL1357
34	HDFC LOAN	FORKLIFT	MH06CL1358
35	HDFC LOAN	TATA LPT 912	R099GE0128
36	HDFC LOAN	TATA LPT 912	R099GE0130
37	HDFC LOAN	TATA LPT 1416	R099GE-0131
38	HDFC LOAN	TATA SIGMA	R127GD5413
39	HDFC LOAN	BOLERO CAMP GOLDZX	R099GE2351
40	HDFC LOAN	FORKLIFT-3TON	R099EA6108
41	HDFC LOAN	JCB3DX LOADER	R099EA6175
42	HDFC LOAN	JCB3DX LOADER	R099EA6176
43	HDFC LOAN	TATA LPT-1012	R099EA6152
44	HDFC LOAN	TATA TIPPER	R099GE5142
45	HDFC LOAN	TRUCK MOUN CHAIN	R099 EA 6020
46	HDFC LOAN	VOLVO-X90	R099UD5551
47	HDFC LOAN	ACE HYDRA FX-150-900127015	MPS02GA626
48	HDFC LOAN	BOB-CAT 5 450	R099EA5999
49	HDFC LOAN	BOB-CAT 5 450	R099EA6074
50	HDFC LOAN	BOB-CAT 5450	MPS02ES970
51	HDFC LOAN	MAHINDRA BOLERO B6	R099UB1369
52	HDFC LOAN	PALMINGR	R099GA4947
53	HDFC LOAN	BOB-CAT 5 450	R099EA4346
54	HDFC LOAN	BOLERO CAMPER	R099GC3938
55	HDFC LOAN	BOLERO CAMPER	R099GC3939
56	HDFC LOAN	BOLERO CAMPER	R099GD0060
57	HDFC LOAN	BOLERO	R099GC3554
58	HDFC LOAN	BOLERO	R099GC3555
59	HDFC LOAN	CHERRY PICKER	R099EA6593
60	HDFC LOAN		

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Sr No.	Lender	Vehicle Name	Vehicle No.
61	HDFC LOAN	CHERRY PICKER	R099EA4694
62	HDFC LOAN	TATA ULTRA	R099GC6887
63	HDFC LOAN	TIPPER	R099GC9858
64	HDFC LOAN	WATER TANKER	R099GD0038
65	HDFC LOAN	TIPPER 2518	R099GD0038
66	HDFC LOAN	ACE HYDRA FX-150	R099EA4943
67	HDFC LOAN	ACE HYDRA FX	R099EA5786
68	HDFC LOAN	ACE HYDRA FX	MH06CL1377
69	HDFC LOAN	ACE HYDRA FX	R099EA5785
70	HDFC LOAN	ACE HYDRA FX	MH06CL1378
71	HDFC LOAN	TIPPER 2518	MH06CL1555
72	HDFC LOAN	BD-651 BULLDOZER-10797	R099GB6687
73	HDFC LOAN	BOB-CAT 5450	10797
74	HDFC LOAN	TIPPER 2518	R099EA4686
75	HDFC LOAN	BD-651 BULLDOZER	R099GB6689
76	HDFC LOAN	BOB-CATSD LOADER	10921
77	HDFC LOAN	BD-651 BULLDOZER	R099EA4608
78	HDFC LOAN	BOB-CAT 5450	10918
79	HDFC LOAN	MOUNTED CRANE	R099EA4685
80	HDFC LOAN	BOB-CAT 5450	R099EA4696
81	HDFC LOAN	BOB-CATSD LOADER	R099EA4607
82	HDFC LOAN	MOUNTED CRANE	R099EA4695
83	HDFC LOAN	HITACHI EXCAVATOR	E3210-68477
84	HDFC LOAN	TATA SIGMA 2832 K/HID	R099GE7405
85	HDFC LOAN	TATA SIGMA 2832 K/HID	R099GE7487
86	HDFC LOAN	ACE HYDRA F150	R099EA6371
87	HDFC LOAN	ACE HYDRA F150	R099EA6372
88	HDFC LOAN	ACE HYDRA F150	R099EA6373
89	HDFC LOAN	ACE HYDRA F150	R099EA6376
90	HDFC LOAN	ACE HYDRA F250	11110
91	HDFC LOAN	BEML BDB5-1 BULLDOZER	11110
92	HDFC LOAN	BEML BDB5-1 BULLDOZER	20074
93	HDFC LOAN	BEML BDB5 BULLDOZER	20075
94	HDFC LOAN	BOLERO CAMPER GOLD ZX	R099GE7420
95	HDFC LOAN	TATA LPT-1916 CHASSIS-WT-13807	R1 09 GE 9287
96	HDFC LOAN	TATA MOBILE VANI-H14899	R1 09 GE 9289
97	HDFC LOAN	TATA TIPPER LPK-912	R099GE7408
98	HDFC LOAN	TATA TIPPER LPK-912	R099GE7409
99	HDFC LOAN	TATA TIPPER LPK-912	R099GE7410
100	HDFC LOAN	AERIAL WORKING PLATFORM P 240	R1 09 EA 6483
101	HDFC LOAN	BOB-CAT 5450	R099 EA 6368
102	HDFC LOAN	BOB-CAT 5450	R099 EA 6369
103	HDFC LOAN	BOB-CAT 5450	R099 EA 6370
104	HDFC LOAN	DOOSAN BOB-CAT EV	02498
105	HDFC LOAN	DOOSAN FORKLIFT B30NS	02409
106	HDFC LOAN	DOOSAN FORKLIFT B30NS	02409
107	HDFC LOAN	DOOSAN FORKLIFT B30NS-02419	R1 09 EA 6358
108	HDFC LOAN	DOOSAN FORKLIFT B50N	00777
109	HDFC LOAN	DOOSAN FORKLIFTB50	R099EA6357
110	HDFC LOAN	DOOSAN FORKLIFTB50	R099EA6358
111	HDFC LOAN	FORKLIFT-EV	31474
112	HDFC LOAN	FORKLIFT-EV	31559
113	HDFC LOAN	JCB 3DX PLUS 4X4	R099EA6364
114	HDFC LOAN	JCB 3DX PLUS	R099 EA 6360
115	HDFC LOAN	TATA NEXON	R099 EA 6361
116	HDFC LOAN	TATA NEXON	R099CE3022
117	HDFC LOAN	TATA NEXON	R099CE3023
118	HDFC LOAN	TATA NEXON	R099CE3024
119	HDFC LOAN	TATA NEXON	R099CE3025



Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 27 - Revenue From Operations

(Rs. in Lakhs)

Particulars	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
Sale of Products				
Domestic Sales	832.43	3,236.35	2,717.63	2,720.87
Sale of Services	24,599.82	43,315.72	35,470.71	28,812.26
Total	25,432.25	46,552.07	38,188.34	31,533.13

Note:- Refer Note No. 53 For Revenue Bifurcation.

Note - 28 - Other Income

(Rs. in Lakhs)

Particulars	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
Interest on banks and others (Refer Note 28.1)	122.61	208.42	169.54	116.11
Other Income (Refer Note 28.2)	0.51	12.51	9.77	8.50
Total	123.12	220.93	179.31	124.61

28.1 Interest Income

Interest on banks	112.10	208.42	154.69	114.52
Interest on Income tax refund	10.51	-	14.85	1.59
Total	122.61	208.42	169.54	116.11

28.2 Other Income Bifurcation:

Profit On sale of assets	-	-	0.74	6.81
Expected Credit reversal	-	-	5.18	-
Rent Income	-	0.99	1.32	1.32
Discount (Kasar / Vatav)	-	-	2.53	0.37
Other Income	0.51	11.52	-	-
Total	0.51	12.51	9.77	8.50

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Monomark Engineering (India) Ltd

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CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 29 - Cost Of Materials Consumed

Particulars	(Rs. in Lakhs)			
	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
Raw Material Consumed				
Opening Stock at the beginning of the period/year	1,120.37	966.50	759.37	966.50
Add : Purchases and Incidental Expenses (Net of returns, claims/ discount, if any)	393.90	1,594.56	2,371.49	1,987.14
	1,514.27	2,561.06	3,130.86	2,953.64
Less : Closing Stock at the end of the period/year	1,072.51	1,120.37	966.50	759.37
Total	441.76	1,440.69	2,164.36	2,194.27
Stores and Spares Consumed				
Opening Stock at the beginning of the period/year	4,732.81	2,516.72	1,024.76	465.36
Add : Purchases and Incidental Expenses (Net of returns, claims/ discount, if any)	2,720.32	4,369.86	4,469.64	4,707.82
	7,453.13	6,886.58	5,494.40	5,173.18
Less : Closing Stock at the end of the period/year	4,401.70	4,732.81	2,516.72	1,024.76
Total	3,051.43	2,153.77	2,977.68	4,148.42
Grand Total	3,493.19	3,594.46	5,142.04	6,342.69

Note - 30 - Purchase of Stock in Trade

Particulars	(Rs. in Lakhs)			
	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
Purchases	12.55	23.41	-	-
Total	12.55	23.41	-	-

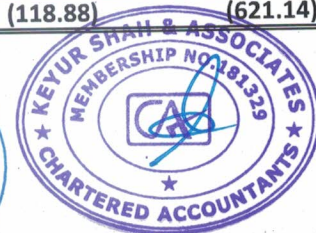
Note - 31 - Changes In Inventories Of Finished Goods

Particulars	(Rs. in Lakhs)			
	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
Opening Stock				
Work-in-Progress	389.95	424.32		
Stock-In-trade	1.04	-		
Finished Goods	72.25	437.98	743.42	122.28
	463.24	862.30	743.42	122.28
Closing Stock				
Work-in-Progress	(246.74)	(389.95)	(424.32)	-
Stock-In-trade	(1.23)	(1.04)	-	
Finished Goods	(132.16)	(72.25)	(437.98)	(743.42)
	(380.13)	(463.24)	(862.30)	(743.42)
Total	83.11	399.06	(118.88)	(621.14)

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Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 32 - Employee Benefit Expenses

(Rs. in Lakhs)

Particulars	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
Salary & Wages Expenses				
- Contract Execution Employee Cost	12,811.41	26,361.01	18,308.35	15,055.96
- Administrative Employee Cost	257.68	441.00	443.73	478.62
Director Remuneration	123.00	246.00	216.00	177.60
Contribution towards gratuity	198.82	375.87	259.30	269.93
Contribution to provident and other funds				
- Contract Execution Employee Cost	1,009.37	2,236.83	2,154.91	1,160.39
- Administrative Employee Cost	5.99	17.10	8.49	9.89
Staff Welfare Expense	193.92	780.91	759.23	713.29
Contribution towards leave encashment	57.92	142.00	98.43	92.63
Total	14,658.11	30,600.72	22,248.44	17,958.31

Note - 33 - Finance Costs

(Rs. in Lakhs)

Particulars	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
Interest Expense:				
Interest On Long term borrowing	90.15	170.65	175.37	113.89
Interest On Short term borrowing For Working Capital	270.58	581.28	470.44	325.83
Other borrowing costs	36.17	47.54	70.13	71.06
Interest on Duties & Taxes	18.94	51.68	14.82	12.62
Interest on MSME	10.14	24.78	4.16	8.21
Finance cost on Lease Liability	2.81	6.77	8.20	9.51
Interest on EIR	0.74	2.27	2.49	1.32
Total	429.53	884.97	745.61	542.44

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Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)

165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001

CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 34 - Depreciation & Amortisation Expenses

(Rs. in Lakhs)

Particulars	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
Depreciation & Amortisation on Property, Plant and Equipments (Refer Note 2(A))	318.40	591.45	553.80	529.22
Depreciation on Right of Use Assets (Refer Note 2(B))	8.14	16.27	16.27	16.27
Total	326.54	607.72	570.07	545.49

Note - 35 - Other Expenses

(Rs. in Lakhs)

Particulars	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
Contract Execution Expense (Direct Expense)				
Claim & Deduction And Settlement	-	9.09	-	8.55
Late Delivery Deduction Expense	170.88	144.66	9.11	1.72
Transportation Charges	79.94	169.62	194.75	122.76
Oil & Lubricants	455.70	909.11	1,075.00	936.10
Power & Fuel Charges	16.74	33.47	31.78	35.95
Testing & Technical Consultancy Expenses	58.57	129.17	94.27	71.97
Machine & Equipment Hire Charges	785.05	1,454.37	1,785.23	1,342.96
Project & Site Expense	54.78	287.35	478.01	188.87
Sub Contract Expense	2,433.11	3,404.12	2,692.22	2,278.98
Total Contract Execution Expense (A)	4,054.77	6,540.96	6,360.37	4,987.86

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CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Particulars	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
Administration, Selling & Other Expenses				
Auditors Remuneration (Refer Note 35.1)	2.25	6.25	1.75	1.50
Advertisement & Publicity	0.11	0.63	4.94	12.27
Conveyance & Travelling Expenses	28.12	46.96	50.84	58.14
Insurance Expenses	43.31	96.23	85.60	86.82
Office Expenses	12.13	22.08	11.20	14.26
Printing & Stationery	17.44	25.32	21.99	23.06
Repairs & Maintenance Exp				
- Vehicle	46.59	100.35	108.80	111.92
- Others	21.15	18.51	35.37	23.41
Commission Expense	0.47	9.01	1.90	7.90
Telephone Expenses	3.74	7.85	7.29	7.53
Donation & Charity	0.56	0.44	-	0.20
Expected Credit Loss	12.64	6.25	-	12.01
Postage & Courier Expense	1.03	1.04	1.86	0.57
Guest House Expense	63.16	131.28	110.11	103.28
Guest House Rent	182.83	342.68	251.24	206.21
Vehicle Hire Charges	276.91	589.75	573.33	349.31
Vehicle Tax	2.28	4.60	9.79	-
Tender Fees	-	5.57	0.39	-
Legal & Professional Charges	101.61	45.34	24.15	35.71
Demand And Penalty	-	0.52	0.22	0.25
CSR Expenditures	-	22.23	19.18	19.30
Union Deduction - SCL	-	-	0.93	0.47
Loss On Sale Of Vehicle	1.88	106.68	142.48	70.08
TOTAL Administration, Selling & Other Expenses (B)	818.21	1,589.57	1,463.36	1,144.20
TOTAL (A+B)	4,872.98	8,130.53	7,823.73	6,132.06

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Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 35.1 Auditors Remuneration

(Rs. in Lakhs)

Particulars	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
Payment to Statutory Auditors				
Statutory Audit Fees	2.25	4.50	1.50	1.50
Tax Audit Fees	-	1.75	0.25	-
Total	2.25	6.25	1.75	1.50

Note - 36 - Tax Expense

(Rs. in Lakhs)

Particulars	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
Tax Expenses	613.52	819.92	409.32	261.43
Deffered Tax Expenses/(Reversal)	(163.62)	(68.73)	170.46	(32.12)
Total	449.90	751.19	579.78	229.31

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CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025**Note-37 - Earnings Per Share (EPS)**

(Rs in Lakhs)

Particulars	As at	As at	As at	As at
	30th Sept., 2025	31st March, 2025	31st March, 2024	31st March, 2023
Net Profit / (Loss) for calculation of basic / diluted EPS	1,229.46	1,780.94	1,376.86	528.58
Weighted Average Number of Equity Shares in calculating Basic EPS	66,048,435	9,012,600	9,012,600	9,012,600
Adjusted Weighted Average Number of Equity Shares in calculating Basic EPS	66,048,435	63,088,200	63,088,200	63,088,200
Basic/Diluted Earnings/(Loss) Per Share	1.86	19.76	15.28	5.86
Adjusted Earnings/(Loss) Per Share (With Bonus Share)	1.86	2.82	2.18	0.84
Nominal Value of Equity Shares	10.00	10.00	10.00	10.00

Note-38- Details of Employee Benefits:

The Company has the following post-employment benefit plans:

A. Defined Contribution Plan

Contribution to defined contribution plan recognised as expense for the period/year is as under:

The Company offers its employees benefits under defined contribution plans in the form of provident fund. Provident fund cover substantially all regular employees which are on payroll of the company. Both the employees and the Company pay predetermined contributions into the provident fund and approved superannuation fund. The contributions are normally based on a certain proportion of the employee's salary and are recognised in the Statement of Profit and Loss as incurred.

(Rs. in Lakhs)

Particulars	As at	As at	As at	As at
	30th Sept., 2025	31st March, 2025	31st March, 2024	31st March, 2023
Contribution to provident fund and other Fund	1,015.36	2,253.93	2,163.40	1,170.28

B. Defined Benefit Plan - Gratuity:

(i) The Company administers its employees' gratuity scheme funded liability. The present value of the liability for the defined benefit plan of gratuity obligation is determined based on actuarial valuation by an independent actuary at the period end, which is calculated using the projected unit credit method, which recognises each year of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

(ii) Gratuity benefits in India are governed by the Payment of Gratuity Act, 1972. The key features are as under

Benefits Offered	15/26 * Salary * Past Service (year).
Salary Definition	As per rules of the company
Benefit Ceiling	Benefit Ceiling of Rs 20 Lakhs
Vesting Conditions	5 Years of Continuous Service (Not Applicable In Case of Death/ Disability)
Benefit Eligibility	Upon Death or resignation or withdrawal or retirement
Retirement Age	58 Years

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

(iii) Characteristics of defined benefit plans and risks associated with them:

Valuation of defined benefit plan are performed on certain basic set of pre-determined assumptions and other regulatory framework which may vary over time. Thus, the Company is exposed to various risks in providing the above benefit plans which are as follows:

A. Actuarial Risk:

It is the risk that benefits will cost more than expected. This can arise due to one of the following reasons:

Adverse Salary Growth Experience:

Salary hikes that are higher than the assumed salary escalation will result into an increase in Obligation at a rate that is higher than expected.

Variability in mortality rates: If actual mortality rates are higher than assumed mortality rate assumption than the Gratuity Benefits will be paid earlier than expected. Since there is no condition of vesting on the death benefit, the acceleration of cashflow will lead to an actuarial loss or gain depending on the relative values of the assumed salary growth and discount rate.

Variability in withdrawal rates: If actual withdrawal rates are higher than assumed withdrawal rate assumption than the Gratuity Benefits will be paid earlier than expected. The impact of this will depend on whether the benefits are vested as at the resignation date.

B. Investment Risk:

For funded plans that rely on insurers for managing the assets, the value of assets certified by the insurer may not be the fair value of instruments backing the liability. In such cases, the present value of the assets is independent of the future discount rate. This can result in wide fluctuations in the net liability or the funded status if there are significant changes in the discount rate during the inter-valuation period.

C. Liquidity Risk:

Employees with high salaries and long durations or those higher in hierarchy, accumulate significant level of benefits. If some of such employees resign/retire from the company there can be strain on the cashflows.

D. Market Risk:

Market risk is a collective term for risks that are related to the changes and fluctuations of the financial markets. One actuarial assumption that has a material effect is the discount rate. The discount rate reflects the time value of money. An increase in discount rate leads to decrease in Defined Benefit Obligation of the plan benefits & vice versa. This assumption depends on the yields on the corporate/government bonds and hence the valuation of liability is exposed to fluctuations in the yields as at the valuation date.

E. Legislative Risk:

Legislative risk is the risk of increase in the plan liabilities or reduction in the plan assets due to change in the legislation/regulation. The government may amend the Payment of Gratuity Act thus requiring the companies to pay higher benefits to the employees. This will directly affect the present value of the Defined Benefit Obligation and the same will have to be recognized immediately in the year when any such amendment is effective.

B. Changes in the Present value of Obligation

(Rs. in Lakhs)

Particulars	As at	As at	As at	As at
	30th Sept., 2025	31st March, 2025	31st March, 2024	31st March, 2023
Present Value of Obligation as at the beginning	1,842.62	1,041.86	976.20	1,277.20
Current Service Cost	134.32	302.95	190.97	180.53
Interest Expense or Cost	64.49	72.93	68.33	89.40
Re-measurement (or Actuarial) (gain) / loss arising from:				
- experience variance	48.97	424.88	599.61	(570.93)
Benefits Paid	(78.21)	-	(793.25)	-
Present Value of Obligation as at the end of the Period/year	2,012.19	1,842.62	1,041.86	976.20
Bifurcation of Actuarial losses/ (gains)				
Actuarial losses/ (gains) arising from experience adjustments	48.97	424.88	599.61	(570.93)
Actuarial losses/ (gains)	48.97	424.88	599.61	(570.93)

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025**Bifurcation of Present Value of Benefit Obligation**

Current - Amount due within one year	1,006.77	510.59	281.29	303.12
Non-Current - Amount due after one year	1,005.42	1,332.03	760.57	673.08
Total	2,012.19	1,842.62	1,041.86	976.20

Expected Benefit Payments in Future Years

(Projections are for current members and their currently accumulated benefits)

Year 1	1,006.77	510.59	281.29	303.12
Year 2	101.34	182.69	97.78	85.19
Year 3	97.73	185.04	104.44	88.55
Year 4	53.69	157.85	90.81	78.71
Year 5	29.64	133.13	75.29	68.13
Year 6 and above	723.02	673.32	392.26	352.49

Sensitivity Analysis of Defined Benefit Obligation with references to Key Assumptions

Particulars	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Discount Rate Sensitivity				
Increase by 1.00%	1,982.53	1,796.31	1,015.81	951.55
Decrease by 1.00%	2,042.76	1,891.35	1,069.28	1,002.15
Salary growth rate Sensitivity				
Increase by 1.00%	2,042.99	1,891.82	1,069.55	1,002.41
Decrease by 1.00%	1,981.68	1,795.00	1,015.07	950.86
Withdrawal rate (W.R.) Sensitivity				
Increase by 1.00%	2,007.83	1,835.76	1,034.79	972.46
Decrease by 1.00%	2,016.50	1,849.50	1,049.02	980.00

Particulars	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Amounts recognized in Balance Sheet				
Net Liability / (Asset) recognised in Balance Sheet	2,012.19	1,842.62	1,041.86	976.20
Amounts recognized in Statement of Profit and Loss				
Current Service Cost	134.32	302.95	190.97	180.53
Interest Cost	64.49	72.93	68.33	89.40
Benefits Paid	(78.21)	-	(793.25)	-
Net actuarial losses (gains) recognised in the Period/year	48.97	424.88	599.61	(570.93)
Expenses recognised in Statement of Profit and Loss	247.78	800.76	858.91	(301.00)

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Actuarial Assumptions

Particulars	As at	As at	As at	As at
	30th Sept., 2025	31st March, 2025	31st March, 2024	31st March, 2023
Discount Rate	7.00%	7.00%	7.00%	7.00%
Expected rate of salary increase	5.00%	5.00%	5.00%	5.00%
Attrition / Withdrawal Rate (per Annum)	61.00%	34.00%	34.00%	34.00%
Mortality Rates	IALM 2012-14	IALM 2012-14	IALM 2012-14	IALM 2012-14
Retirement Age	58 Years	58 Years	58 Years	58 Years

C. Defined Benefit Plan - Leave Benefit Note:

(i) The objective of the valuation is to ascertain the liability on utilization of accumulated leave. The accumulated leave may also diminish on account of utilization if permissible in the course of employment. The effect of utilization will be reflected in year to year balance and the liability will be adjusted accordingly at every annual actuarial valuation. There is no separate accounting standard which lays down the actuarial valuation. There is no separate accounting standard which lays down the actuarial method to be adopted for valuation of liability to be adopted for valuation for liability in respect of balance of accumulated leave. However general principles to defined benefit retirement benefit have been applied.

(ii) The benefits are governed by the Entity's Leave Policy. The key features are as under

Employee's Contribution	0%
Employer's Contribution	100%
Salary Definition for Encashment	As per the company rules
Salary Definition for Availment	Last drawn CTC Salary
Vesting Condition	Not Applicable
Encashment during the Service	Allowed
Benefit On Retirement	$1/30 * \text{Salary} * \text{Number of leaves.}$
Benefit on Resignation/Withdrawals	As above, subject to rules of the company
Benefit on death	As above, subject to rules of the company
Benefit on Availment	$1/30 * \text{Salary} * \text{Number of leaves.}$
Retirement Age	58 Years

(iii) Characteristics of defined benefit plans and risks associated with them:

Valuation of defined benefit plan are performed on certain basic set of pre-determined assumptions and other regulatory framework which may vary over time. Thus, the Company is exposed to various risks in providing the above benefit plans which are as follows:

A. Actuarial Risk:

It is the risk that benefits will cost more than expected. This can arise due to one of the following reasons:

Adverse Salary Growth Experience:

Salary hikes that are higher than the assumed salary escalation will result into an increase in Obligation at a rate that is higher than expected.

Variability in mortality rates: If actual mortality rates are higher than assumed mortality rate assumption than the Gratuity Benefits will be paid earlier than expected. Since there is no condition of vesting on the death benefit, the acceleration of cashflow will lead to an actuarial loss or gain depending on the relative values of the assumed salary growth and discount rate.

Variability in withdrawal rates: If actual withdrawal rates are higher than assumed withdrawal rate assumption than the Gratuity Benefits will be paid earlier than expected. The impact of this will depend on whether the benefits are vested as at the resignation date.

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

B. Investment Risk:

For funded plans that rely on insurers for managing the assets, the value of assets certified by the insurer may not be the fair value of instruments backing the liability. In such cases, the present value of the assets is independent of the future discount rate. This can result in wide fluctuations in the net liability or the funded status if there are significant changes in the discount rate during the inter-valuation period.

C. Liquidity Risk:

Employees with high salaries and long durations or those higher in hierarchy, accumulate significant level of benefits. If some of such employees resign/retire from the company there can be strain on the cashflows.

D. Market Risk:

Market risk is a collective term for risks that are related to the changes and fluctuations of the financial markets. One actuarial assumption that has a material effect is the discount rate. The discount rate reflects the time value of money. An increase in discount rate leads to decrease in Defined Benefit Obligation of the plan benefits & vice versa. This assumption depends on the yields on the corporate/government bonds and hence the valuation of liability is exposed to fluctuations in the yields as at the valuation date.

E. Legislative Risk:

Legislative risk is the risk of increase in the plan liabilities or reduction in the plan assets due to change in the legislation/regulation. The government may amend the Payment of Gratuity Act thus requiring the companies to pay higher benefits to the employees. This will directly affect the present value of the Defined Benefit Obligation and the same will have to be recognized immediately in the year when any such amendment is effective.

B. Changes in the Present value of Obligation

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Present Value of Obligation as at the beginning	246.07	159.49	169.62	223.05
Current Service Cost	49.44	130.84	86.56	77.01
Interest Expense or Cost	8.61	11.16	11.87	15.61
Re-measurement (or Actuarial) (gain) / loss arising from:				
- experience variance	(105.45)	253.68	102.84	(3.01)
Benefits Paid by an entity	(26.20)	(309.10)	(211.40)	(143.04)
Present Value of Obligation as at the end of the Period/year	172.47	246.07	159.49	169.62
Bifurcation of Actuarial losses/ (gains)				
Actuarial losses/ (gains) arising from experience adjustments	(105.45)	253.68	102.84	(3.01)
Actuarial losses/ (gains)	(105.45)	253.68	102.84	(3.01)
Bifurcation of Present Value of Benefit Obligation				
Current - Amount due within one year	109.58	89.89	58.31	61.78
Non-Current - Amount due after one year	62.89	156.18	101.18	107.84
Total	172.47	246.07	159.49	169.62

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Sensitivity Analysis of Defined Benefit Obligation with references to Key Assumptions

(Rs. in Lakhs)

Particulars	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Discount Rate Sensitivity				
Increase by 1.00%	169.92	239.84	155.44	165.32
Decrease by 1.00%	175.09	252.63	163.75	174.16
Salary growth rate Sensitivity				
Increase by 1.00%	175.11	252.70	163.79	174.21
Decrease by 1.00%	169.84	239.67	155.33	165.20
Withdrawal rate (W.R.) Sensitivity				
Increase by 1.00%	172.54	246.42	159.72	169.87
Decrease by 1.00%	172.38	245.70	159.24	169.37

Particulars	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Amounts recognized in Balance Sheet				
Net Liability / (Asset) recognised in Balance Sheet	172.47	246.07	159.49	169.62
Amounts recognized in Statement of Profit and Loss				
Current Service Cost	49.44	130.84	86.56	77.01
Net interest on net Defined Liability / (Asset)	8.61	11.16	11.87	15.61
Net actuarial losses (gains) recognised in the Period/year	(105.45)	253.68	102.84	(3.01)
Expenses recognised in Statement of Profit and Loss	(47.40)	395.68	201.27	89.61

Actuarial Assumptions

Particulars	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Discount Rate	7.00%	7.00%	7.00%	7.00%
Expected rate of salary increase	5.00%	5.00%	5.00%	5.00%
Attrition / Withdrawal Rate (per Annum)	61.00%	34.00%	34.00%	34.00%
In Service Encashment Rate	1/30 * Salary * Number of leaves.	1/30 * Salary * Number of leaves.	1/30 * Salary * Number of leaves.	1/30 * Salary * Number of leaves.
Mortality Rates	IALM 2012-14	IALM 2012-14	IALM 2012-14	IALM 2012-14
Retirement Age	58 Years	58 Years	58 Years	58 Years

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note- 39- Contingent Liabilities and Capital Commitments

(Rs. in Lakhs)

Particulars	As at	As at	As at	As at
	30th Sept., 2025	31st March, 2025	31st March, 2024	31st March, 2023
(I) Contingent Liabilities				
a) Contingent liability in respect of receivables financed under arrangement with recourse*	3,860.57	1,503.42	-	-
b) Corporate Guarantees given By Company	195.30	188.23	-	-
c) Bank Guarrantees	2,346.03	3,680.16	3,423.77	2,310.04
d) Under Income Tax	5.42	-	-	-
e) Under Goods and Services Tax	116.50	107.65	51.14	-
(II) Capital Commitments:				
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for (net of capital advances)	-	-	-	-

*The Company has entered into an arrangement with State Bank of India (SBI) for financing of receivables from Customers, Industry Major (IM). Under the said arrangement, SBI makes payment against invoices raised by the Company, and the obligation to repay along with interest is primarily on the customer. However, in case of default by the customer, the Company is obligated to repay the amount to SBI. Accordingly, the same has been disclosed as a contingent liability.

Note- 40- Revenue from contracts with customers

Pursuant to Ind AS 115 " Revenue from contracts with customers "

a) Movement in contract balances :

(Rs. in Lakhs)

Particulars	As at	As at	As at	As at
	30th Sept., 2025	31st March, 2025	31st March, 2024	31st March, 2023
Contract Receivables				
- Dues from customers	6,846.36	5,117.24	4,672.53	6,046.55
Net Increase/ Decrease	1,729.12	444.71	(1,374.02)	2,359.34
Contract assets				
- Retention & SD amounts due from customers	2,239.63	2,184.00	1,516.93	1,026.31
Net Increase/ Decrease	55.63	667.07	490.62	521.41
Contract payables				
Due to Sub Contractors	1,257.69	902.87	829.29	804.10
Net Increase/ Decrease	354.82	73.58	25.19	81.89
Contract Liabilities				
Retention & SD amount due to Sub Contractors	33.78	34.88	22.81	25.74
Net Increase/ Decrease	(1.10)	12.07	(2.93)	(25.70)

Note -41- Related Party Disclosures

Disclosure of transactions with Related Parties, as required by Ind AS 24 "Related Party Disclosures" has been set out below. Related parties as defined under clause 9 of the Ind AS 24 have been identified on the basis of representations made by the management and information available with the Company and the same has been relied upon by the auditors.

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 42 - LEASES (Right to Use of Assets)

The Company's significant leasing arrangements are in respect of Land taken on lease and license basis.

The Company has recorded the lease liability at the present value of the lease payments discounted at the incremental borrowing rate and the ROU asset at its carrying amount. The weighted average incremental borrowing rate applied to lease liabilities is 8.7 %.

The break-up of current and non-current lease liabilities is as follows:

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Current Lease Liabilities	22.12	20.02	17.23	15.80
Non - Current Lease Liabilities	37.00	48.30	68.32	85.55
Total	59.12	68.32	85.55	101.35

The movement in lease liabilities is as follows:

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Balance at the beginning	68.32	85.55	101.35	115.84
Addition/Reversal during the Period/year	-	-	-	-
Finance cost accrued	2.80	6.77	8.20	9.51
Payment of lease liabilities	12.00	24.00	24.00	24.00
Balance at the end	59.12	68.32	85.55	101.35

The details of the contractual maturities of lease liabilities on an undiscounted basis are as follows:

Interest Expense:

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Not later than one year	4.28	5.18	6.77	8.20
1-2 Years	2.27	3.30	5.18	6.77
2-3 Years	0.33	1.20	3.30	5.18
More than 3 Years	-	-	1.20	4.50

Lease Obligations:

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Not later than one year	26.40	25.20	24.00	24.00
1-2 Years	26.40	26.40	25.20	24.00
2-3 Years	13.20	26.40	26.40	25.20
More than 3 Years	-	-	26.40	52.80

d) Rental expense recorded for short-term leases are as follows:

The following are the amounts recognised in profit or loss:

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Depreciation expense of right-of-use assets	8.14	16.27	16.27	16.27
Finance cost accrued during the period/year	2.81	6.77	8.20	9.51

e) The company does not face a significant liquidity risk with regard to its lease liabilities as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025**Note - 43 – Financial Instruments****Financial Risk Management – Objectives and Policies**

The Company's financial liabilities mainly comprise the loans and borrowings in domestic currency, money related to capital expenditures, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's financial assets comprise mainly of investments, security deposits, cash and cash equivalents, other balances with banks, trade and other receivables that derive directly from its business operations.

The Company is exposed to the Market Risk, Credit Risk and Liquidity Risk from its financial instruments.

The Management of the Company has implemented a risk management system which is monitored by the Board of Directors of the Company. The general conditions for compliance with the requirements for proper and future-oriented risk management within the Company are set out in the risk management principles. These principles aim at encouraging all members of staff to responsibly deal with risks as well as supporting a sustained process to improve risk awareness. The guidelines on risk management specify risk management processes, compulsory limitations, and the application of financial instruments. The risk management system aims to identify, assess, mitigate the risks in order to minimize the potential adverse effect on the Company's financial performance.

The following disclosures summarize the Company's exposure to the financial risks and the information regarding use of derivatives employed to manage the exposures to such risks. Quantitative Sensitivity Analysis has been provided to reflect the impact of reasonably possible changes in market rate on financial results, cash flows and financial positions of the Company.

A. Financial Assets and Liabilities

(Rs in Lakhs)

Particulars	As at 30th Sept., 2025		
	Amortised Cost **	FVTPL ***	FVTOCI
Assets Measured at			
Investments*	-	-	-
Trade receivables	6,846.36	-	-
Cash and Cash Equivalent	548.66	-	-
Other Bank Balances	2,247.69	-	-
Loans	6.69	-	-
Other Financial Assets	9,622.34	-	-
Total	19,271.74	-	-
Liabilities Measured at			
Borrowings (including current maturities of non-current borrowings)	8,933.07	-	-
Trade payables	6,191.74	-	-
Other Financial Liabilities	33.78	-	-
Total	15,158.59	-	-

Particulars	As at 31st March, 2025		
	Amortised Cost **	FVTPL ***	FVTOCI
Assets Measured at			
Investments*	-	-	-
Trade receivables	5,117.24	-	-
Cash and Cash Equivalent	345.05	-	-
Other Bank Balances	772.76	-	-
Loans	7.07	-	-
Other Financial Assets	7,482.13	-	-
Total	13,724.25	-	-
Liabilities Measured at			
Borrowings (including current maturities of non-current borrowings)	8,343.55	-	-
Trade payables	5,896.38	-	-
Other Financial Liabilities	53.69	-	-
Total	14,293.62	-	-



Monomark Engineering (India) Ltd
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CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Particulars	As at 31st March, 2024		
	Amortised Cost **	FVTPL ***	FVTOCI
Assets Measured at			
Investments*	-	-	-
Trade receivables	4,672.53	-	-
Cash and Cash Equivalent	514.14	-	-
Other Bank Balances	1,695.05	-	-
Loans	6.38	-	-
Other Financial Assets	5,689.56	-	-
Total	12,577.66	-	-
Liabilities Measured at			
Borrowings (including current maturities of non-current borrowings)	8,016.33	-	-
Trade payables	4,563.85	-	-
Other Financial Liabilities	464.14	-	-
Total	13,044.32	-	-

Particulars	As at 31st March, 2023		
	Amortised Cost **	FVTPL ***	FVTOCI
Assets Measured at			
Investments*	-	-	-
Trade receivables	6,046.55	-	-
Cash and Cash Equivalent	240.19	-	-
Other Bank Balances	467.07	-	-
Loans	11.19	-	-
Other Financial Assets	5,077.71	-	-
Total	11,842.71	-	-
Liabilities Measured at			
Borrowings (including current maturities of non-current borrowings)	7,324.82	-	-
Trade payables	4,807.87	-	-
Other Financial Liabilities	25.74	-	-
Total	12,158.43	-	-

(*) Investment in subsidiaries are measured at cost as per Ind AS 27, "Separate financial statements", and hence not presented here.

(**) Fair value of financial assets and liabilities measured at amortized cost approximates their respective carrying values as the management has assessed that there is no significant movement in factor such as discount rates, interest rates, credit risk from the date of the transition. The fair values are assessed by the management using Level 3 inputs.

(***) The financial instruments measured at FVTPL represents current investments and derivative assets having been valued using level 2 valuation hierarchy.

Fair value hierarchy

The fair value of financial instruments as referred to in note below has been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities [Level 1 measurements] and lowest priority to unobservable inputs [Level 3 measurements].

The categories used are as follows:

Level 1: Quoted prices for identical instruments in an active market

Level 2: Directly (i.e. as prices) or indirectly (i.e. derived from prices) observable market inputs, other than Level 1 inputs; and

Level 3: Inputs which are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part using a net asset value or valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

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Aman
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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

B. Market Risk

Market Risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market Risk comprises three types of Risk: "Interest Rate Risk, Currency Risk and Other Price Risk". Financial instrument affected by the Market Risk includes loans and borrowings in foreign as well as domestic currency, retention money related to capital expenditures, trade and other payables.

(a) Interest Rate Risk

Interest Rate Risk is the risk that fair value or future cash outflows of a financial instrument will fluctuate because of changes in market interest rates. An upward movement in the interest rate would adversely affect the borrowing cost of the Company. The Company is exposed to long term and short - term borrowings. The Company manages interest rate risk by monitoring its mix of fixed and floating rate instruments and taking actions as necessary to maintain an appropriate balance. The Company has not used any interest rate derivatives.

Exposure to Interest Rate Risk

Particulars	(Rs in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Borrowing bearing fixed rate of interest	-	-	-	-
Borrowing bearing variable rate of interest	8,933.07	8,343.55	8,016.33	7,324.82

Sensitivity Analysis

Profit / (Loss) estimates to higher / lower interest rate expense from borrowings bearing variable rate of interest as a result of changes in interest rate.

Particulars(*)	(Rs in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Interest Rate – Increase by 50 Basis Points	(44.67)	(41.72)	(40.08)	(36.62)
Interest Rate – Decrease by 50 Basis Points	44.67	41.72	40.08	36.62

(*) holding all other variable constant. Tax impact not considered.

(b) Foreign Currency Risk

The Company is exposed to foreign exchange risk arising from foreign currency transactions, primarily with respect to the US Dollar. Foreign exchange risk arises from recognized assets and liabilities denominated in a currency that is not the functional currency of the Company. Considering the volume of foreign currency transactions, the Company has taken certain forward contracts to manage its exposure.

Exposure to Foreign Currency Risk

The Carrying amount of Company's unhedged Foreign Currency denominated monetary items are as follows:

Particulars	(Rs in Lakhs)		
	As at 30th Sept., 2025		
	Amount in USD	Amount in EURO	Amount in Rs.
Net Unhedged Assets (Trade Receivables, Other Receivables, & Loans Given)	-	-	-
Net Unhedged Liabilities	-	-	-
Net Exposure Assets / (Liabilities)	-	-	-

Particulars	(Rs in Lakhs)		
	As at 31st March, 2025		
	Amount in USD	Amount in EURO	Amount in Rs.
Net Unhedged Assets (Trade Receivables, Other Receivables, & Loans Given)	-	-	-
Net Unhedged Liabilities	-	-	-
Net Exposure Assets / (Liabilities)	-	-	-

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Particulars	As at 31st March, 2024		
	Amount in USD	Amount in EURO	Amount in Rs.
Net Unhedged Assets (Trade Receivables, Other Receivables, & Loans Given)	-	-	-
Net Unhedged Liabilities	-	-	-
Net Exposure Assets / (Liabilities)	-	-	-

Particulars	As at 31st March, 2023		
	Amount in USD	Amount in EURO	Amount in Rs.
Net Unhedged Assets (Trade Receivables, Other Receivables, & Loans Given)	-	-	-
Net Unhedged Liabilities	-	-	-
Net Exposure Assets / (Liabilities)	-	-	-

Sensitivity Analysis

The sensitivity of profit or (loss) to changes in the exchange rates arises mainly from foreign currency denominated financial instruments.

(Rs in Lakhs)

Particulars	As at 30th Sept., 2025		
	Amount in USD	Amount in EURO	Amount in Rs.
INR / USD/EURO – Increase by 5%	-	-	-
INR / USD/EURO – Decrease by 5%	-	-	-

Particulars	As at 31st March, 2025		
	Amount in USD	Amount in EURO	Amount in Rs.
INR / USD/EURO – Increase by 5%	-	-	-
INR / USD/EURO – Decrease by 5%	-	-	-

Particulars	As at 31st March, 2024		
	Amount in USD	Amount in EURO	Amount in Rs.
INR / USD/EURO – Increase by 5%	-	-	-
INR / USD/EURO – Decrease by 5%	-	-	-

Particulars	As at 31st March, 2023		
	Amount in USD	Amount in EURO	Amount in Rs.
INR / USD/EURO – Increase by 5%	-	-	-
INR / USD/EURO – Decrease by 5%	-	-	-

(*) holding all other variable constant. Tax impact not considered.

C. Credit Risk

Credit risk is the risk that a counterparty fails to discharge its obligation to the Company. The Company's exposure to credit risk is influenced mainly by cash and cash equivalents, trade receivables and other Financial assets measured at amortized cost. The Company continuously monitors defaults of customers and other counterparties and incorporates this information into its credit risk controls.

The Company assesses and manages credit risk based on internal credit rating system. Internal credit rating is performed for each class of financial instruments with different characteristics. The Company assigns the following credit ratings to each class of financial assets based on the assumptions, inputs and factors specific to the class of financial assets. (i) Low credit risk, (ii) Moderate credit risk, (iii) High credit risk.

Based on business environment in which the Company operates, a default on a financial asset is considered when the counter party fails to make payments within the agreed time period as per contract. Loss rates reflecting defaults are based on actual credit loss experience and considering differences between current and historical economic conditions.

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Financial assets (other than trade receivables) that expose the entity to credit risk are managed and categorized as follows:

Basis of categorisation	Asset class exposed to credit	Provision for expected credit loss
Low credit risk	Cash and Cash Equivalents, Other Bank Balances, Loans and Other Financial Assets	12 month expected credit loss.
Moderate credit risk	Other Financial Assets	12 month expected credit loss, unless credit risk has increased significantly since initial recognition, in which case allowance is measured at life time expected credit loss
High credit risk	Other Financial Assets	Life time expected credit loss (when there is significant deterioration) or specific provision whichever is higher

Financial assets (other than trade receivables) that expose the entity to credit risk (Gross exposure): –

Particulars	(Rs. in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Low Credit Risk				
Cash and cash equivalents	548.66	345.05	514.14	240.19
Bank Balances other than above	2,247.69	772.76	1,695.05	467.07
Loans	6.69	7.07	6.38	11.19
Other Financial Assets	9,622.34	7,482.13	5,689.56	5,077.71
Moderate/ High Credit Risk	-	-	-	-
Total	12,425.38	8,607.01	7,905.13	5,796.16

(i) Cash and cash equivalent and bank balance:

Credit risk related to cash and cash equivalents and bank balance is managed by only accepting highly rated banks and diversifying bank deposits and accounts in different banks.

(ii) Loans and other financial assets measured at amortized cost:

Other financial assets measured at amortized cost includes Security Deposit to various authorities, Loans to staff and other receivables. Credit risk related to these other financial assets is managed by monitoring the recoverability of such amounts continuously, while at the same time internal control system in place ensure the amounts are within defined limits.

(iii) Trade receivables:

Life time expected credit loss is provided for trade receivables. Based on business environment in which the Company operates, a default on a financial asset is considered when the counter party fails to make payments within the agreed time period as per contract. Loss rates reflecting defaults are based on actual credit loss experience and considering differences between current and historical economic conditions. Assets are written off when there is no reasonable expectation of recovery, such as a debtor declaring bankruptcy or a litigation decided against the Company. The Company continues to engage with parties whose balances are written off and attempts to enforce repayment. Recoveries made are recognized in statement of profit and loss.

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025**(A) Expected credit losses:**

Expected credit loss for trade receivables under simplified approach:

The Company recognizes lifetime expected credit losses on trade receivables & other financial assets using a simplified approach, wherein Company has defined percentage of provision by analyzing historical trend of default based on the criteria defined below and such provision percentage determined have been considered to recognize life time expected credit losses on trade receivables (other than those where default criteria are met in which case the full expected loss against the amount recoverable is provided for). Further, the Company has evaluated recovery of receivables on a case to case basis. No provision on account of expected credit loss model has been considered for related party balances. The Company computes credit loss allowance based on provision matrix. The provision matrix is prepared on historically observed default rate over the expected life of trade receivable and is adjusted for forward - looking estimate. The provision matrix at the end of reporting period is as follows:

Particulars	Expected Loss Rate
< 90 Days -	0.00%
120 to 180 days	0.50%
180 to 365 days	1.00%
1 Year to 2 Year	10.00%
2 Year to 3 Year	25.00%
3 Year >	50.00%

(Rs. in Lakhs)

Movement in Expected Credit Loss Allowance on Trade Receivables	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Balance at the beginning of the reporting period	37.86	31.61	36.79	24.78
Loss Allowance measured at lifetime expected credit losses	12.64	6.25	(5.18)	12.01
Balance at the end of reporting period	50.51	37.86	31.61	36.79

D. Liquidity Risk

Liquidity Risk is the risk that the Company will encounter difficulty in raising the funds to meet the commitments associated with financial instruments that are settled by delivering cash or another financial asset. Liquidity risk may result from an inability to sell a financial asset quickly at close to its fair value. Management monitors rolling forecasts of the Company's liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the entity operates.

Financing arrangements:

The Company had access to the following undrawn borrowing facilities at the end of the reporting period:

(Rs in Lakhs)

Particulars	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Expiring within One Year				
- CC/EPC Facility	1,749.32	1,261.22	1,035.27	967.45
- Invoice Discounting Facility	1,500.00	2,082.24	158.69	-
Expiring beyond One Year				
- CC/EPC Facility	-	-	-	-

The cash credit and other facilities may be drawn at any time and may be terminated by the bank without notice.

Maturities of Financial Liabilities:

The tables below analyze the Company's financial liabilities into relevant maturity based on their contractual maturities for all non-derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant. AS per Note : 47



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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

E. Capital Management

The Company's capital management objectives are to ensure the company's ability to continue as a going concern, to provide an adequate return to share holders

The Company monitors capital on the basis of the carrying amount of equity less cash and cash equivalents as presented on the face of balance sheet. Management assesses the Company's capital requirements in order to maintain an efficient overall financing structure while avoiding excessive leverage. This takes into account the subordination levels of the Company's various classes of debt. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares, or sell assets to reduce debt.

The Company manages its capital on the basis of Net Debt to Equity Ratio which is Net Debt (Total Borrowings net of Cash and Cash Equivalents) divided by total equity.

Particulars	(Rs in Lakhs)			
	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023
Total Borrowings	8,933.07	8,343.55	8,016.33	7,324.82
Less: Cash and Cash Equivalents	(548.66)	(345.05)	(514.14)	(240.19)
Net Debt (A)	9,481.73	8,688.60	8,530.47	7,565.01
Total Equity (B)	10,603.75	7,177.99	5,904.83	5,025.86
Capital Gearing Ratio (B/A)	1.12	0.83	0.69	0.66

The Company has complied with the covenants as per the terms and conditions of the major borrowing facilities throughout the Reporting Period.

Note - 44 – Balance confirmation of Receivables

The Company follows the practice of obtaining balance confirmations from its customers. During the period/year, confirmations have been received from various customers in respect of Trade Receivables. However, confirmations from certain customers are pending as at the reporting date. The management believes that any differences arising on reconciliation, if any, would not have a material impact on the financial statements.

Note - 45 – Balance Confirmation of Payables

The Company follows the practice of obtaining balance confirmations from its Suppliers. During the period/year, confirmations have been received from various suppliers in respect of Trade Payables. However, confirmations from certain suppliers are pending as at the reporting date. The management believes that any differences arising on reconciliation, if any, would not have a material impact on the financial statements.

Note - 46 – Events occurring after the Balance sheet Date

The Company evaluates events and transactions that occur subsequent to the balance sheet date but prior to approval of the financial statements to determine the necessity for recognition and/or reporting of any of these events and transactions in the financial statements. There are no subsequent events to be recognized or reported that are not already disclosed.

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Monomark Engineering (India) Ltd

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note : 47

Maturity Table of Financial Liabilities

As at 30th Sept., 2025

(Rs. in Lakhs)

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
Borrowings (including current maturities of non-current borrowing and excluding lease liabilities)	1,115.00	736.69	451.99	545.16	2,848.84
Less: IND AS Effect					(1.45)
Total	1,115.00	736.69	451.99	545.16	2,847.39
Trade payables	5,659.02	532.72	-	-	6,191.74
Total	6,774.02	1,269.41	451.99	545.16	9,039.13

As at 31st March 2025

(Rs. in Lakhs)

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
Borrowings (including current maturities of non-current borrowing and excluding lease liabilities)	903.51	512.10	175.88	31.19	1,622.68
Less: IND AS Effect					(1.86)
Total	903.51	512.10	175.88	31.19	1,620.82
Trade payables	5,896.38	-	-	-	5,896.38
Total	6,799.89	512.10	175.88	31.19	7,517.20

As at 31st March 2024

(Rs. in Lakhs)

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
Borrowings (including current maturities of non-current borrowing and excluding lease liabilities)	1,014.39	722.15	340.90	74.33	2,151.77
Less: IND AS Effect					(3.20)
Total	1,014.39	722.15	340.90	74.33	2,148.57
Trade payables	4,514.11	49.74	-	-	4,563.85
Total	5,528.50	771.89	340.90	74.33	6,712.42

As at 31st March 2023

(Rs. in Lakhs)

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
Borrowings (including current maturities of non-current borrowing and excluding lease liabilities)	763.68	562.20	232.12	211.51	1,769.51
Less: IND AS Effect					(3.24)
Total	763.68	562.20	232.12	211.51	1,766.27
Trade payables	4,807.87	-	-	-	4,807.87
Total	5,571.55	562.20	232.12	211.51	6,574.14

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165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note: 48

Related Party transactions

Disclosure of transactions with Related Parties, as required by Ind AS 24 "Related Party Disclosures" has been set out below. Related parties as defined under clause 9 of the Ind AS 24 have been identified on the basis of representations made by the management and information available with the Company.

Details of related party transactions during the Period ended 30th Sept., 2025 and Year ended 31st March, 2025, year ended 31st March, 2024, and 31st March, 2023 balances outstanding for the Period ended 30th Sept., 2025 and Year ended 31st March, 2025, year ended 31st March, 2024, and 31st March, 2023

Sr No.	Nature of Relationship	Name of Related Parties
1	Promoter/ Director	Mr.Narendra Chordia
		Mrs.Meena Chordia
		Mr.Nitesh Chordia
		Mr.Gaurav Chordia
2	Relative Of Promoter/ Director	Mr.Sunil Kumar Jain
3	KMP (other than Directors)	Mr.Nisar Husain (Company Secretary & Compliance Officer)(Resign On 20/12/2025)
		Ms.Stuti Taneja (Company Secretary & Compliance Officer)(w.e.f. On 02/02/2026)
		Mrs.Shobhna Singhvi (Chief Financial Officer) (w.e.f. 20/09/2025)
		Mr.Nagendrakumar Veeranna Pemmanaboina Vee Venkata (Chief Executive Officer) (w.e.f. 01/08/2025)
4	Associates /Sister Concern/Enterprise/Subsidiary	Monomark Engineering FZE
		Monomark Engineering Works
		Ratan Bagh Resorts Private Limited

Details of Related party Transaction:

(Rs. in Lakhs)

Sr no.	Nature of Transaction	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
1	Director Remuneration				
	Mrs.Meena Chordia	30.00	60.00	60.00	54.00
	Mr.Nitesh Chordia	21.00	42.00	30.00	21.00
	Mr.Gaurav Chordia	18.00	36.00	18.00	6.00
	Mr.Narendra Chordia	54.00	108.00	108.00	96.60
2	Salary To KMP				
	Mrs.Shobhna Singhvi	0.33	-	-	-
	Mr.Nisar Husain	3.18	5.76	5.00	4.32
	Mr.Nagendrakumar Veeranna Pemmanaboina Vee Venkata	10.50	-	-	-

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note: 48

Related Party transactions

Sr no.	Nature of Transaction	Period Ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
3	Director and KMP Insurance				
	Mrs.Meena Chordia	-	1.00	1.47	1.00
	Mr.Nitesh Chordia	2.00	2.00	4.50	2.50
	Mr.Gaurav Chordia	-	-	0.18	0.10
	Mr.Narendra Chordia	-	-	0.56	-
4	Loan & Advances Given				
	Monomark Engineering FZE	-	-	10.63	102.52
5	Loan & Advances Repaid				
	Monomark Engineering FZE	-	0.34	0.60	5.17
6	Reimbursement Expense				
	Mr.Nitesh Chordia	9.35	51.82	55.17	39.78
	Mr.Gaurav Chordia	7.08	3.24	3.56	-
	Mr.Nisar Husain	-	0.80	0.18	-
	Mrs.Meena Chordia	-	-	0.66	-
7	Equipment Hire Charges				
	Monomark Engineering Works -Prop. Of Narendra Chordia	21.53	-	-	-
8	Rent Paid (Excl. GST)				
	Monomark Engineering Works -Prop. Of Narendra Chordia	12.62	24.00	24.00	24.00
9	Advances Received against Capital Goods				
	Mr.Sunil Kumar Jain	-	6.00	-	6.00
10	Sale Of Fixed Assets				
	Mr.Sunil Kumar Jain	-	12.00	-	-

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note: 48

Related Party transactions

Details of Outstanding balance at the end of the period/year:

(Rs. in Lakhs)

Sr No.	Particulars	As at	As at	As at	As at
		30th Sept., 2025	31st March, 2025	31st March, 2024	31st March, 2023
1	Director and KMP Remuneration Payable				
	Mrs.Meena Chordia	67.81	46.81	17.09	2.46
	Mr.Nitesh Chordia	15.38	8.18	9.63	6.99
	Mr.Gaurav Chordia	2.11			
	Mr.Narendra Chordia	102.41	66.41	29.19	5.26
	Mr.Nisar Husain	0.52	0.47	0.42	0.37
	Mrs.Shobhna Singhvi	0.33	-	-	-
	Mr.Nagendrakumar Veeranna Pemmanaboina Vee Venkata	3.78	-	-	-
2	Loan & Advances Given				
	Monomark Engineering FZE	107.04	107.04	107.38	97.35
3	Investment				
	Monomark Engineering FZE	33.75	33.75	33.75	-
4	Reimbursement Expense Payable				
	Mr.Nitesh Chordia	-	5.49	-	-
5	Rent Payable				
	Monomark Engineering Works -Prop. Of Narendra Chordia	76.33	38.74	12.21	7.71
6	Advances Received against Capital Goods				
	Mr.Sunil Kumar Jain	-	-	6.00	6.00
7	Advance From Expenses				
	Mr.Gaurav Chordia	-	3.29	7.11	3.00

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Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RILCO Industrial Area, Chanderia, Chittorgarh,
Rajasthan - 312001

CIN No.: U29221RI2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period
ended on 30th Sept., 2025

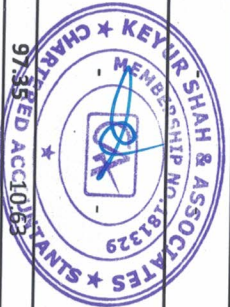
Note: 49

Related Party transactions

Details of related party transactions during the Period ended 30th Sept.,
2025 and Year ended 31st March, 2025, year ended 31st March, 2024, and
31st March, 2023 balances outstanding for the Period ended 30th Sept.,
2025 and Year ended 31st March, 2025, year ended 31st March, 2024, and
31st March, 2023

Sr No	Name	Transaction	Opening Balance As On 01st April, 2022		Closing Balance As On 31st March, 2023		Closing Balance As On 31st March, 2024		
			Debit Transaction	Credit Transaction	Debit Transaction	Credit Transaction	Debit Transaction	Credit Transaction	
1	Mr. Narendra Chordia	Director Remuneration	(14.95)	106.29	96.60	(5.26)	84.07	108.00	(29.19)
		Insurance	-	-	-	-	0.56	0.56	-
		Reimbursement Expense	-	-	-	-	0.66	0.66	-
2	Mrs. Meena Chordia	Director Remuneration	(9.47)	61.01	54.00	(2.46)	45.37	60.00	(17.09)
		Director Remuneration	(0.37)	14.38	21.00	(6.99)	27.35	30.00	(9.64)
		Insurance	-	2.50	2.50	-	4.50	4.50	-
		Reimbursement Expense	-	39.78	39.78	-	55.17	55.17	-
		Director Remuneration	-	9.00	3.00	6.00	22.11	18.00	10.11
		Insurance	-	0.10	0.10	-	0.18	0.18	-
		Reimbursement Expense	-	-	-	-	3.56	3.56	-
		Reimbursement Expense	-	-	-	-	0.18	0.18	-
3	Mr. Nitesh Chordia	Director Remuneration	-	-	-	-	-	-	-
4	Mr. Gaurav Chordia	Director Remuneration	-	-	-	-	-	-	-
5	Mr. Nisar Husain (Company Secretary & Compliance Officer)(Resign On 20/12/2025)	Salary	-	3.95	4.32	(0.37)	5.00	5.00	(0.37)
6	Mrs. Shobhna Singhvi (w.e.f. 20/09/2025)	Salary	-	-	-	-	-	-	-
7	Mr. Nagendrakumar Veeranna Pemmanaboina Vee Venkata (Chief Executive Officer) (w.e.f. 01/08/2025)	Salary	-	-	-	-	-	-	-
8	Monomark Engineering FZE	Loans & Advance Investment	-	102.45	5.10	97.35	34.09	0.60	107.38
9	Monomark Engineering Works	Equipment Charges(With GST) Rent(With GST)	-	-	-	-	-	34	33.75
10	Mr. Sunil Kumar Jain	Advance From Customers Sale Of Fixed Assets	(59.69)	95.77	28.36	7.72	8.40	28.32	(12.20)
			-	-	6.00	(6.00)	-	-	(6.00)

(Rs. in Lakhs)



Monomark Engineering (India) Ltd

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Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period
ended on 30th Sept., 2025

Note: 49

Related Party transactions

Details of related party transactions during the Period ended 30th Sept., 2025 and Year ended 31st March, 2025, year ended 31st March, 2024, and 31st March, 2023 balances outstanding for the Period ended 30th Sept., 2025 and Year ended 31st March, 2025, year ended 31st March, 2024, and 31st March, 2023

(Rs. in Lakhs)

Sr No	Name	Transaction	Debit Transaction	Credit Transaction	Closing Balance As On 31st March, 2025	Debit Transaction	Credit Transaction	Closing Balance As On 30th Sept., 2025
1	Mr. Narendra Chordia	Director Remuneration	70.78	108.00	(66.41)	18.00	54.00	(102.41)
		Insurance	-	-	-	-	-	-
		Reimbursement Expense	-	-	-	-	-	-
2	Mrs. Meena Chordia	Director Remuneration	30.29	60.00	(46.80)	9.00	30.00	(67.80)
		Director Remuneration	43.45	42.00	(8.19)	13.80	21.00	(15.39)
		Insurance	2.00	2.00	-	2.00	2.00	-
		Reimbursement Expense	46.33	51.82	(5.49)	14.84	9.35	-
		Director Remuneration	32.18	36.00	6.29	12.60	18.00	0.89
		Insurance	-	-	-	-	-	-
		Reimbursement Expense	4.34	4.34	-	7.08	7.08	-
		Reimbursement Expense	0.80	0.80	-	-	-	-
		Salary	5.66	5.76	(0.47)	3.13	3.18	(0.52)
		Salary	-	-	-	-	0.33	(0.33)
3	Mr. Nitesh Chordia	Director Remuneration	-	-	-	-	-	-
4	Mr. Gaurav Chordia	Director Remuneration	-	-	-	-	-	-
5	Mr. Nisar Husain (Company Secretary & Compliance Officer)(Resign On 20/12/2025)	Salary	-	-	-	-	-	-
6	Mrs. Shobha Singhvi (w.e.f. 20/09/2025)	Salary	-	-	-	-	-	-
7	Mr. Nagendrakumar Veeranna Pemmanaboina Vee Venkata (Chief Executive Officer) (w.e.f. 01/08/2025)	Salary	-	-	-	6.72	10.50	(3.78)
8	Monomark Engineering FZ	Loans & Advance	-	0.34	107.04	-	-	107.04
		Investment	-	-	33.75	-	-	33.75
9	Monomark Engineering Works	Equipment Charges(With GST)	-	-	-	0.25	24.57	(24.32)
		Rent(With GST)	3.84	30.37	(38.73)	1.63	14.91	(52.01)
		Advance From Customers	12.00	6.00	-	-	-	-
10	Mr. Sunil Kumar Jain	Sale Of Fixed Assets	12.00	12.00	-	-	-	-



Monomark Engineering (India) Ltd

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165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001

CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note – 50 Additional regulatory information

(a) Title deeds of Immovable Property

Title deeds of immovable properties in the case of freehold property are held in the name of the Company.

(b) Fair value of investment property

The Company does not have any investment property as at the reporting date. Accordingly, disclosure regarding the fair value of investment property as required under the amended Schedule III of the Companies Act, 2013 is not applicable.

(c) Revaluation of Property, Plant and Equipment and Right-of-Use Assets

The Company has not revalued any of its Property, Plant and Equipment (including Right-of-Use Assets) during the current reporting period and also for previous year's reporting period.

(d) Revaluation of Intangible Asset

The Company does not have any intangible assets as at the reporting date. Accordingly, disclosure regarding revaluation of intangible assets as required under the amended Schedule III of the Companies Act, 2013 is not applicable.

e) Loans or advances to specified persons

The Company has granted loans or advances to promoters, directors, and the related parties (as defined under the Companies Act 2013, either severally or jointly with any other person, that are as follows:

(i) Repayable on Demand,

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans	(Rs. in Lakhs)
Promoter	-	-	
Directors	-	-	
KMP's	-	-	
Subsidiary	107.04		100.00%

(ii) without specifying any terms or period of repayment .- Nil

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Monomark Engineering (India) Ltd

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CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note – 50 Additional regulatory information

f) Intangible assets under development

Details of Intangible assets under development are disclosed in Note No. 2(C) of the Financial Statements. The Company has disclosed the aging schedule in accordance with the requirements of the amended Schedule III to the Companies Act, 2013.

g) Benami property under the Benami Transactions (Prohibition) Act, 1988

Based on the information and explanations furnished to us, no proceedings have been initiated on or are pending against the Company for holding Benami property under Benami Transactions (Prohibitions) Act, 1988(as amended in 2016) (formerly the Benami Transaction (Prohibition) Act, 1998(45 of 1988) and Rules made thereunder.

h) Borrowings from banks or financial institutions

The Company has borrowings from banks on the basis of security of current assets. The quarterly returns or statements of current assets filed by the Company with banks are in agreement with the unaudited books of accounts and borrowing terms except in case of quarter ended 30th Sept., 2025 where the Company has filed statement of different date with the bank.

i) Wilful Defaulter

The Company has not been declared a wilful defaulter by any bank, financial institution, or any other lender in India or abroad in terms of the guidelines issued by the Reserve Bank of India or any other authority.

j) Relationship with Struck off Companies

The Company does not have any relationship with companies that have been struck off under Section 248 of the Companies Act, 2013 or under any other applicable law. Accordingly, disclosure in this regard is not applicable.

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CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note – 50– Additional regulatory information

k) Registration of charges or satisfaction with Registrar of Companies (ROC)

The Company has complied with the provisions of the Companies Act, 2013 regarding registration of charges with the Registrar of Companies (ROC). All charges created by the Company, if any, have been duly registered, and no charges remained pending for registration or satisfaction as at the reporting date.

l) Compliance with number of layers of companies

The Company has one subsidiary company as at the reporting date. In accordance with Section 2(87) of the Companies Act, 2013, and the rules thereunder, the Company complies with the provisions relating to the maximum number of layers of subsidiaries.

m) Compliance with approved Scheme(s) of Arrangements

The Company does not have any approved scheme(s) of arrangement under Sections 230 to 237 of the Companies Act, 2013 or any other applicable provisions. Accordingly, disclosure in this regard is not applicable.

n) Utilisation of Borrowed funds and share premium

The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

No transactions has been surrendered or disclosed as income during the period/year in the tax assessment under the Income Tax Act, 1961. There are no such previously unrecorded income or related assets.

p) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial Period/year.

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Monomark Engineering (India) Ltd

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CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note – 50– Additional regulatory information

M) Corporate Social Responsibility

The Company has formed a Corporate Social Responsibility Committee as required under Section 135 of the Companies Act, 2013. The funds have been spent on the activities specified in Schedule VII of the Act. Details of the CSR spending are as follows:

1. Gross amount required to be spent:

(Rs. in Lakhs)

Sr No.	Period/Year Ended	Prescribed CSR Expenditure
1	30-Sep-25	28.55
2	31-Mar-25	22.21
3	31-Mar-24	19.17
4	31-Mar-23	19.20

2. Amount spent for the period/years ended:

(Rs. in Lakhs)

Sr No.	Period/Year Ended	Other Than Construction/Acquisition of Assets
1	30-Sep-25	-
2	31-Mar-25	22.23
3	31-Mar-24	19.18
4	31-Mar-23	19.30

3. Amount outstanding to be Spent:

(Rs. in Lakhs)

Sr No.	Period/Year Ended	Other Than Construction/Acquisition of Assets
1	30-Sep-25	28.55
2	31-Mar-25	(0.02)
3	31-Mar-24	(0.01)
4	31-Mar-23	(0.10)

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Monomark Engineering (India) Ltd

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165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001

CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note – 50– Additional regulatory information

Note – 51– Previous year's figures have been regrouped, reclassified wherever necessary to correspond with the current Period/year classification / disclosure.

Note – 52– First Time Adoption of Indian Accounting Standards ('Ind AS')

These are the Company's first financial statements prepared in accordance with Ind AS.

For all period up to and including the year 31st March, 2025, the Company had prepared its financial statements in accordance with the Accounting Standards notified under Section 133 of The Companies Act, 2013, read together with Rule 7 of the Companies (Accounts) Rules, 2014 ("Previous GAAP"). For the Period ended on 30th Sept., 2025 prepared and presented in accordance with the Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 in accordance with the accounting policies as set out by the Company in Note No. 1.

The Accounting Policies as set out in Note No. 1 have been applied in preparing its financial statements for the period ended 30th Sept., 2025 including the Comparative information for the year ended on 31st March, 2025 and the Opening Ind AS Balance Sheet on the date of transition i.e., 01st April, 2024.

In preparing its Ind AS Balance Sheet as at 01st April, 2024 and in preparing the Comparative information for the period ended 31st March, 2025, the Company has adjusted amounts reported previously in financial statements prepared in accordance with Previous GAAP. This note explains the principal adjustments made by the Company in restating its financial statements prepared under Previous GAAP for the followings:

- Balance Sheet as at 01st April, 2024 (Transition Date);
- Balance Sheet as at 31st March, 2025;
- Statement of Profit and Loss for the year ended on 31st March, 2025; and
- Statement of Cash Flows for the year ended 31st March, 2025

Ind AS 101 - First Time Adoption of Indian Accounting Standard, allow the first-time adopters, exemptions from the retrospective application and exemption of certain requirements of the Other Ind AS. The Company has availed the following exemptions as per Ind AS 101.

A. Ind AS Optional Exemptions:

Deemed cost of property, Plant and equipment and intangible Assets

The Company has elected to consider the Carrying Value of all its Property, Plants and Equipment's (PPE) and Intangible Assets recognized in the financial statements prepared under Previous GAAP and use the same as Deemed Cost in the Opening Ind AS Financial Statements.

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165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001

CIN No: U29221RJ2005PLC021373

Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note – 50– Additional regulatory information

2) Deemed cost for Investments in subsidiaries

The carrying amount of Company's Investments in its Subsidiaries Companies as per the financial statements of the Company prepared under Previous GAAP, are considered as Deemed Cost for measuring such investments in the Opening Ind AS Financial Statements.

3) Leases:

The company has elected to measure the right of use assets at the date of transition as if Ind AS 116 had been applied since the commencement date of the lease, but discounted using the lessee's incremental borrowing rate at the date of transition to Ind AS. Further the following expedients were used on transition to Ind AS.:

- the use of single discount rate to portfolio of leases with reasonably similar Characteristics.
- the accounting for operating leases with a remaining lease of less than 12 months as on transition date as short term leases.

B. Ind AS Mandatory Exceptions:

1) Estimates:

An entity estimates in accordance with Ind AS at the date of transition to Ind AS shall be consistent with estimate made for the same date in accordance with Previous GAAP (after adjustment to affect any difference in accounting policies) unless there is objective evidence that those estimates were in error.

Ind AS estimates as at 01st April, 2024 are consistent with the estimates as at the same date made in conformity with Previous GAAP. The Company made estimates for following items in accordance with Ind AS at the date of transition as there were not required under previous GAAP.

2) Classification and measurement of financial assets and liabilities:

The classification and measurement of financial assets will be made considering whether the conditions as per Ind AS 109 are met based on facts and circumstances existing as on date of transition. Financial Assets can be measured using effective interest method by assessing its contractual cash flow characteristics only on the basis of facts and circumstance existing at the date of transition and if it is impracticable to assess elements of modified time value of money i.e., use of effective interest method, fair value of financial assets at the date of transition shall be the new carrying amount of that asset. The measurement exemption applies for financial liabilities as well.

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note - 53 : Segment Reporting

Particulars	Period ended 30th Sept, 2025		Year ended 31st March, 2025		Year ended 31st March, 2024		Year ended 31st March, 2023	
	Segment Revenue	Segment Cost	Operating Profit	Segment Revenue	Segment Cost	Operating Profit	Segment Revenue	Segment Cost
(I) Industrial Operations & Maintenance (O&M) Services								
Cement	564.57	529.19	35.38	948.69	894.49	54.20	955.24	901.29
OEM/Engineering	116.32	98.74	17.58	374.55	309.04	65.51	53.95	827.76
Port	635.72	544.99	90.73	205.96	181.78	24.18	-	777.69
Metal	19,284.44	15,458.37	2,826.07	28,805.58	25,261.04	3,544.54	23,221.59	19,590.86
Total	19,601.05	16,631.29	2,969.76	30,334.78	26,646.35	3,688.43	24,176.83	20,492.15
(II) Industrial Project Execution								
Cement	2,285.29	2,160.47	124.82	5,641.57	5,333.15	308.42	6,807.66	6,333.49
OEM/Engineering	-	-	-	464.41	407.28	57.13	1,270.40	1,086.82
Metal	2,568.01	2,210.96	357.05	6,808.88	4,966.63	1,842.25	3,215.83	2,471.08
Total	4,853.30	4,371.43	481.87	12,914.86	10,707.06	2,207.80	11,293.89	9,891.39
(III) Metal Fabrication								
OEM/Engineering	819.79	765.28	54.51	3,213.20	3,018.22	194.98	2,717.63	2,580.20
	819.79	765.28	54.51	3,213.20	3,018.22	194.98	2,717.63	2,580.20
(IV) Job Work								
OEM/Engineering	145.47	134.70	10.77	66.08	60.53	5.55	-	-
	145.47	134.70	10.77	66.08	60.53	5.55	-	-
(V) Trading Sales								
	12.64	12.36	0.28	23.15	22.36	0.79	-	-
	12.64	12.36	0.28	23.15	22.36	0.79	-	-
(VI) Operating Profit [(I)+(II)+(IV)+(V)]	25,432.25	21,915.06	3,517.19	46,552.07	40,454.52	6,097.55	38,188.35	32,963.74
Other Income	123.12	123.12	-	220.93	220.93	-	179.31	179.31
(VII) Total Other Income	123.12	123.12	-	220.93	220.93	-	179.31	179.31
Finance cost	429.53	429.53	-	884.97	884.97	-	745.61	745.61
Depreciation	326.54	326.54	-	607.72	607.72	-	570.07	542.44
Other Expenses	1,204.87	1,204.87	-	2,293.67	2,293.67	-	2,131.60	2,131.60
(VIII) Total Other Cost	1,960.94	1,960.94	-	3,786.36	3,786.36	-	3,447.28	3,447.28
(IX) Net Profit before tax [(VI)-(VII)-(VIII)]	1,679.37	1,679.37	1,679.37	2,532.12	2,532.12	1,956.64	1,956.64	1,956.64
(X) Tax Expenses	613.52	613.52	-	819.92	819.92	-	409.32	409.32
Deferred Tax	(163.62)	(163.62)	-	(68.73)	(68.73)	-	170.46	170.46
Total Tax Expenses	449.91	449.91	-	1,229.46	1,229.46	-	579.78	579.78
(XI) Profit After Tax [(X)-(X)]	1,229.46	1,229.46	1,229.46	(507.79)	(507.79)	(497.88)	(497.88)	(497.88)
(XII) Other Comprehensive Income / (Expense)	32.40	32.40	32.40	1,273.15	1,273.15	878.98	878.98	878.98
(XIII) Total Comprehensive Income for the year / Period [(XI)+(XII)]	1,261.86	1,261.86	1,261.86	1,273.15	1,273.15	878.98	878.98	878.98

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(Rs. in Lakhs)

Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Note no :-54 (A) Statement Showing Reconciliation of First Time adoption of Ind AS on the standalone balance sheet as at 31st March, 2025

Sr. No.	Particulars	(Rs. in Lakhs)		
		As at 31st March, 2025 Previous IGAAP	As at 31st March, 2025 GAP	As at 31st March, 2025 Ind AS
I	ASSETS			
A	Non-Current Assets			
	a) Property Plant & Equipments	4,939.47	(0.04)	4,939.43
	b) Right of Use Assets	-	48.83	48.83
	c) Intangible Assets Under Development	-	53.12	53.12
	d) Capital Work-in-progress	53.11	(53.11)	-
	e) Financial Assets			
	- Investments	33.78	-	33.78
	- Loans	107.04	-	107.04
	- Other Financial Assets	2,299.32	8.64	2,307.96
	f) Deferred Tax Assets (Net)	451.47	14.61	466.08
	Total Non-Current Assets	7,884.19	72.05	7,956.24
B	Current Assets			
	a) Inventories	6,316.42	-	6,316.42
	b) Financial Assets			
	- Trade receivables	5,207.48	(90.24)	5,117.24
	- Cash and Cash Equivalents	1,124.89	(779.84)	345.05
	- Bank Balance Other Than Cash and Cash Equivalents	-	772.76	772.76
	- Loans	-	7.07	7.07
	- Other Financial Assets	756.96	6,725.17	7,482.13
	c) Current Tax Assets (net)	-	461.37	461.37
	d) Other Current Assets	7,460.31	(7,090.17)	370.14
	Total Current Assets	20,866.06	6.12	20,872.18
	TOTAL ASSETS	28,750.25	78.17	28,828.42
II	EQUITY AND LIABILITIES			
1	EQUITY			
	a) Equity Share capital	901.26	-	901.26
	b) Other Equity - attributable to owners of the company	6,373.85	(97.12)	6,276.73
	Total Equity	7,275.11	(97.12)	7,177.99
2	LIABILITIES			
A	Non-Current Liabilities			
	a) Financial Liabilities			
	- Long Term Borrowings	719.17	(1.86)	717.31
	- Long Term Lease Liabilities	-	48.30	48.30
	- Other Financial Liabilities	-	34.88	34.88
	b) Long Term Provisions	1,332.02	156.19	1,488.21
	Total Non-Current Liabilities	2,051.19	237.51	2,288.70

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Monomark Engineering (India) Ltd

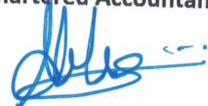
(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Note no Statement Showing Reconciliation of First Time adoption of Ind AS on the standalone balance sheet as :-54 (A) at 31st March, 2025

Sr. No.	Particulars	As at	As at	(Rs. in Lakhs)
		31st March, 2025 Previous IGAAP	31st March, 2025 GAP	As at 31st March, 2025 Ind AS
B	Current Liabilities			
	a) Financial Liabilities			
	- Short Term Borrowings	7,645.05	(18.81)	7,626.24
	- Short Term Lease Liabilities	-	20.02	20.02
	- Trade payables			
	(i) Total outstanding dues of other than Micro Enterprise and Small Enterprises	5,515.24	(183.03)	5,332.21
	(ii) Total outstanding dues of Micro Enterprise and Small Enterprises	381.14	183.03	564.17
	- Other Financial Liabilities	-	18.81	18.81
	b) Short-Term Provisions	3,367.02	(40.04)	3,326.98
	c) Other Current Liabilities	2,515.50	(42.20)	2,473.30
	Total Current Liabilities	19,423.95	(62.22)	19,361.73
	Total Liabilities	21,475.14	175.29	21,650.43
	TOTAL EQUITY & LIABILITIES	28,750.25	78.17	28,828.42

* The Previous GAAP figures have been reclassified/regrouped to conform to Ind AS presentation requirements.

As per report of even date
For, Keyur Shah & Associates
F.R. No: 333288W
Chartered Accountants


Akhlaq Ahmad Mutvalli
Partner
M.No. 181329




For and on the behalf of Board of Directors
For Monomark Engineering (India) Ltd



Narendra Chordia
(Chairman & Managing Director)
DIN: 00784374




Nitesh Chordia
(Whole-time Director)
DIN: 06845412


Nagendrakumar Veeranna
Pemmanaboina Vee Venkata
(Chief Executive Officer)
PAN: ACQPV6731R


Shobhna Singhvi
(Chief Financial Officer)
PAN: LFOPS7383N


Stuti Taneja
(Company Secretary & Compliance Officer)
ACS No.: A46644
Date :- 12th March, 2026
Place :- Chittorgarh

Date :- 12th March, 2026
Place :- Ahmedabad

Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)

165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001


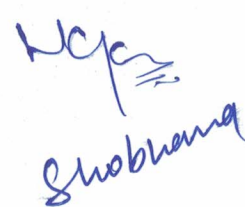
CIN No: U29221RJ2005PLC021373

Note no :- Statement Showing Reconciliation of First Time adoption of Ind AS on the standalone balance sheet as
54 (B) at 31st March, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	As at 31st March, 2024 Previous IGAAP	As at 31st March, 2024 GAP	As at 31st March, 2024 Ind AS
I	ASSETS			
A	Non-Current Assets			
	a) Property Plant & Equipments	4,905.92	(1.91)	4,904.01
	b) Right of Use Assets	-	65.10	65.10
	c) Intangible Assets Under Development	-	42.94	42.94
	d) Capital Work-in-progress	46.16	(42.93)	3.23
	e) Financial Assets			
	- Investments	33.78	-	33.78
	- Loans	107.38	-	107.38
	- Other Financial Assets	-	788.68	788.68
	f) Deferred Tax Assets (Net)	-	226.57	226.57
	g) Other Non-Current Assets	41.36	(41.36)	-
	Total Non-Current Assets	5,134.60	1,037.09	6,171.69
B	Current Assets			
	a) Inventories	4,345.52	-	4,345.52
	b) Financial Assets			
	- Trade receivables	4,733.35	(60.82)	4,672.53
	- Cash and Cash Equivalents	2,933.96	(2,419.82)	514.14
	- Bank Balance Other Than Cash and Cash Equivalents	-	1,695.05	1,695.05
	- Loans	2,681.58	(2,675.20)	6.38
	- Other Financial Assets	-	5,689.56	5,689.56
	c) Current Tax Assets (net)	-	394.62	394.62
	d) Other Current Assets	4,112.31	(3,862.93)	249.38
	Total Current Assets	18,806.72	(1,239.54)	17,567.18
	TOTAL ASSETS	23,941.32	(202.45)	23,738.87
II	EQUITY AND LIABILITIES			
1	EQUITY			
	a) Equity Share capital	901.26	-	901.26
	b) Other Equity - attributable to owners of the company	5,436.95	(433.38)	5,003.57
	Total Equity	6,338.21	(433.38)	5,904.83
2	LIABILITIES			
A	Non-Current Liabilities			
	a) Financial Liabilities			
	- Long Term Borrowings	1,418.69	(3.20)	1,415.49
	- Long Term Lease Liabilities	-	68.32	68.32
	- Other Financial Liabilities	-	22.81	22.81
	b) Long Term Provisions	-	861.75	861.75
	c) Deferred Tax Liabilities (Net)	352.84	(352.84)	-
	Total Non-Current Liabilities	1,771.53	596.84	2,368.37





Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)

165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001

CIN No: U29221RJ2005PLC021373

Note no :- Statement Showing Reconciliation of First Time adoption of Ind AS on the standalone balance sheet as
54 (B) at 31st March, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	As at	As at	As at
		31st March, 2024	31st March, 2024	31st March, 2024
		Previous IGAAP	GAP	Ind AS
B	Current Liabilities			
	a) Financial Liabilities			
	- Short Term Borrowings	7,041.67	(440.83)	6,600.84
	- Short Term Lease Liabilities	-	17.23	17.23
	- Trade payables			
	(i) Total outstanding dues of other than Micro Enterprise and Small Enterprises	4,516.93	(484.42)	4,032.51
	(ii) Total outstanding dues of Micro Enterprise and Small Enterprises	102.82	428.52	531.34
	- Other Financial Liabilities	-	441.33	441.33
	b) Short-Term Provisions	2,736.81	(403.04)	2,333.77
	c) Other Current Liabilities	1,433.35	75.30	1,508.65
	Total Current Liabilities	15,831.58	(365.91)	15,465.67
	Total Liabilities	17,603.11	230.93	17,834.04
	TOTAL EQUITY & LIABILITIES	23,941.32	(202.45)	23,738.87

* The Previous GAAP figures have been reclassified/regrouped to conform to Ind AS presentation requirements.

As per report of even date
For, Keyur Shah & Associates
F.R. No: 333288W
Chartered Accountants

Akhlaq Ahmad Mutvalli
Partner
M.No. 181329



For and on the behalf of Board of Directors
For Monomark Engineering (India) Ltd

Narendra Chordia
(Chairman & Managing Director)
DIN: 00784374

Nagendrakumar Veeranna
Pemmanaboina Vee Venkata
(Chief Executive Officer)
PAN: ACQPV6731R

Stuti Taneja
(Company Secretary & Compliance Officer)
ACS No.: A46644

Date :- 12th March, 2026
Place :- Chittorgarh



Nitesh Chordia
(Whole-time Director)
DIN: 06845412

Shobhna Singhvi
(Chief Financial Officer)
PAN: LFOPS7383N

Date :- 12th March, 2026
Place :- Ahmedabad

Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)

165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001

CIN No: U29221RJ2005PLC021373

Note no :-54 (C) Statement Showing Reconciliation of First Time adoption of Ind AS on the standalone balance sheet as at 31st March, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	As at 31st March, 2023 Previous IGAAP	As at 31st March, 2023 GAP	As at 31st March, 2023 Ind AS
I	ASSETS			
A	Non-Current Assets			
	a) Property Plant & Equipments	4,870.92	(1.82)	4,869.10
	b) Right of Use Assets	-	81.37	81.37
	c) Intangible Assets Under Development	-	18.54	18.54
	d) Capital Work-in-progress	19.85	(18.53)	1.32
	e) Financial Assets			
	- Investments	0.03	-	0.03
	- Loans	97.35	-	97.35
	- Other Financial Assets	-	1,578.95	1,578.95
	f) Deferred Tax Assets (Net)	-	192.48	192.48
	g) Other Non-Current Assets	34.95	(34.95)	-
	Total Non-Current Assets	5,023.10	1,816.04	6,839.14
B	Current Assets			
	a) Inventories	2,527.56	(0.01)	2,527.55
	b) Financial Assets			
	- Trade receivables	6,238.38	(191.83)	6,046.55
	- Cash and Cash Equivalents	2,229.31	(1,989.12)	240.19
	- Bank Balance Other Than Cash and Cash Equivalents	-	467.07	467.07
	- Loans	1,974.65	(1,963.46)	11.19
	- Other Financial Assets	-	5,077.71	5,077.71
	c) Current Tax Assets (net)	-	417.15	417.15
	d) Other Current Assets	4,020.30	(3,765.29)	255.01
	Total Current Assets	16,990.20	(1,947.78)	15,042.42
	TOTAL ASSETS	22,013.30	(131.74)	21,881.56
II	EQUITY AND LIABILITIES			
1	EQUITY			
	a) Equity Share capital	901.26	-	901.26
	b) Other Equity - attributable to owners of the company	4,589.94	(465.34)	4,124.60
	Total Equity	5,491.20	(465.34)	5,025.86
2	LIABILITIES			
A	Non-Current Liabilities			
	a) Financial Liabilities			
	- Long Term Borrowings	1,162.92	(3.24)	1,159.68
	- Long Term Lease Liabilities	-	85.55	85.55
	- Other Financial Liabilities	-	25.74	25.74
	b) Long Term Provisions	-	780.92	780.92
	Deferred Tax Liabilities (Net)	324.30	(324.30)	-
	Total Non-Current Liabilities	1,487.22	564.67	2,051.89



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Monomark Engineering (India) Ltd

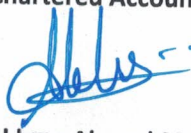
(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Note no Statement Showing Reconciliation of First Time adoption of Ind AS on the standalone balance sheet :-54 (C) as at 31st March, 2023

Sr. No.	Particulars	(Rs. in Lakhs)		
		As at		As at
		31st March, 2023	31st March, 2023	31st March, 2023
		Previous IGAAP	GAP	Ind AS
B	Current Liabilities			
	a) Financial Liabilities			
	- Short Term Borrowings	6,165.14	-	6,165.14
	- Short Term Lease Liabilities	-	15.80	15.80
	- Trade payables			
	(i) Total outstanding dues of other than Micro Enterprise and Small Enterprises	4,822.69	(721.95)	4,100.74
	(ii) Total outstanding dues of Micro Enterprise and Small Enterprises	-	707.13	707.13
	b) Short-Term Provisions	2,690.65	(227.26)	2,463.39
	c) Other Current Liabilities	1,356.40	(4.79)	1,351.61
	Total Current Liabilities	15,034.88	(231.07)	14,803.81
	Total Liabilities	16,522.10	333.60	16,855.70
	TOTAL EQUITY & LIABILITIES	22,013.30	(131.74)	21,881.56

* The Previous GAAP figures have been reclassified/regrouped to conform to Ind AS presentation requirements.

As per report of even date
For, Keyur Shah & Associates
F.R. No: 333288W
Chartered Accountants


Akhlaq Ahmad Mutvalli
Partner
M.No. 181329

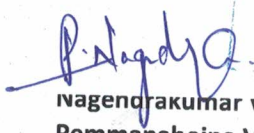


For and on the behalf of Board of Directors
For Monomark Engineering (India) Ltd


Narendra Chordia
(Chairman & Managing Director)
DIN: 00784374





Nitesh Chordia
(Whole-time Director)
DIN: 06845412


Nagenrakumar veeranna
Pemmanaboina Vee Venkata

(Chief Executive Officer)
PAN: ACQPV6731R


Stuti Tanuja
(Company Secretary & Compliance Officer)

ACS No.: A46644
Date :- 12th March, 2026
Place :- Chittorgarh


Shobhna Singhvi
(Chief Financial Officer)
PAN: LFOPS7383N

Date :- 12th March, 2026
Place :- Ahmedabad

Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Note no : Statement Showing Reconciliation of First Time adoption of Ind AS on the standalone Profit And Loss
55 (A) For The Period Ended On 31st March, 2025

Sr. No.	Particulars	(Rs. in Lakhs)		
		As at 31st March 2025 Previous IGAAP	As at 31st March 2025 GAP	As at 31st March 2025 Ind AS
I	Income			
	a) Revenue from operations	46,551.37	(0.70)	46,552.07
	b) Other income	219.94	(0.99)	220.93
	Total Income	46,771.31	(1.69)	46,773.00
II	Expenses			
	a) Cost of materials consumed	3,594.46	-	3,594.46
	b) Purchase of Stock-in-Trade	23.41	-	23.41
	c) Changes in Inventories of Finished Goods/Work-In Progress/Stock-In-Trade	365.73	-	365.73
	d) Changes in Inventories of Work-In Progress and Stock-In-Trade	33.33	(33.33)	399.06
	e) Employee Benefit Expenses	-	33.33	-
	f) Finance costs	31,243.60	642.88	30,600.72
	g) Depreciation and amortization expense	825.36	(59.61)	884.97
	h) Other Expenses	593.36	(14.36)	607.72
	Total Expenses	44,773.08	532.21	44,240.87
III	Profit Before Prior Period & Exceptional Item (I-II)	1,998.23	(533.90)	2,532.13
IV	Prior Period Income / (Expense)	472.57	472.57	-
V	Profit Before Tax (PBT) (III+IV)	1,525.66	(1,006.47)	2,532.13
VI	Tax Expense			
	a) Current tax	823.76	3.84	819.92
	b) Deferred tax	(235.03)	(166.30)	(68.73)
	Total Tax Expenses	588.73	(162.46)	751.19
VII	Profit After Tax (PAT) (V-VI)	936.94	(844.00)	1,780.94

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Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Note no :- Statement Showing Reconciliation of First Time adoption of Ind AS on the standalone Profit And Loss
55 (A) For The Period Ended On 31st March, 2025

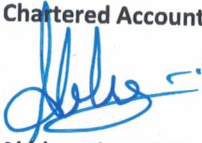
Sr. No	Particulars	(Rs. in Lakhs)		
		As at 31st March 2025	As at 31st March 2025	As at 31st March 2025
VIII	Other Comprehensive (Income) / Expense			
	a) Items that will not be reclassified to Profit & Loss			
	Income tax in respect of above	-	678.57	(678.57)
		-	(170.78)	170.78
	b) Items that may be reclassified to Profit & Loss			
	Income tax in respect of above	-	-	-
	Total Other Comprehensive Income	-	507.79	(507.79)
IX	Total Comprehensive Income for the Year (VII+VIII)	936.94	(336.21)	1,273.15

* The Previous GAAP figures have been reclassified/regrouped to conform to Ind AS presentation requirements for the purpose of this note.

Adjustments to Statement of Cash Flows

There were no material differences between the Statement of Cash Flows presented under Ind AS and the Previous GAAP.


As per report of even date
For Keyur Shah & Associates
F.R. No: 333288W
Chartered Accountants


Akhlaq Ahmad Mutvalli
Partner
M.No. 181329



For and on the behalf of Board of Directors
For Monomark Engineering (India) Ltd


Narendra Chordia
(Chairman & Managing Director)
DIN: 00784374


Nagendrakumar Veeranna
Pemmanaboina Vee Venkata
(Chief Executive Officer)
PAN: ACQPV6731R


Stuti Taneja
(Company Secretary & Compliance Officer)
ACS No.: A46644

Date :- 12th March, 2026
Place :- Chittorgarh




Nitesh Chordia
(Whole-time Director)
DIN: 06845412


Shobhna Singhvi
(Chief Financial Officer)
PAN: LFOPS7383N

Date :- 12th March, 2026
Place :- Ahmedabad

Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Note no : Statement Showing Reconciliation of First Time adoption of Ind AS on the standalone Profit And Loss
55 (B) For The Period Ended On 31st March, 2024

Sr. No.	Particulars	(Rs. in Lakhs)		
		As at 31st March 2024 Previous IGAAP	As at 31st March 2024 GAP	As at 31st March 2024 Ind AS
I	Income			
	a) Revenue from operations	38,186.20	(2.14)	38,188.34
	b) Other income	172.82	(6.49)	179.31
	Total Income	38,359.02	(8.63)	38,367.65
II	Expenses			
	a) Cost of materials consumed	5,142.05	0.01	5,142.04
	b) Changes in Inventories of Finished Goods/Work-In Progress/Stock-In-Trade	(118.88)	-	(118.88)
	c) Employee Benefit Expenses	23,689.82	1,441.38	22,248.44
	d) Finance costs	688.06	(57.55)	745.61
	e) Depreciation and amortization expense	553.69	(16.38)	570.07
	f) Other Expenses	7,122.56	(701.17)	7,823.73
	Total Expenses	37,077.30	666.29	36,411.01
III	Profit Before Prior Period & Exceptional Item (I-II)	1,281.72	(674.92)	1,956.64
IV	Prior Period Income / (Expense)	-	-	-
V	Profit Before Tax (PBT) (III+IV)	1,281.72	(674.92)	1,956.64
VI	Tax Expense			
	a) Current tax	406.18	(3.15)	409.32
	b) Deferred tax	28.54	(141.91)	170.46
	Total Tax Expenses	434.72	(145.06)	579.78
VII	Profit After Tax (PAT) (V-VI)	847.00	(529.86)	1,376.86

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Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Note no : Statement Showing Reconciliation of First Time adoption of Ind AS on the standalone Profit And Loss
55 (B) For The Period Ended On 31st March, 2024

Sr. No	Particulars	(Rs. in Lakhs)		
		As at 31st March 2024	As at 31st March 2024	As at 31st March 2024
VIII	Other Comprehensive (Income) / Expense			
	a) Items that will not be reclassified to Profit & Loss	-	702.43	(702.43)
	Income tax in respect of above	-	(204.55)	204.55
	b) Items that may be reclassified to Profit & Loss	-	-	-
	Income tax in respect of above	-	-	-
	Total Other Comprehensive Income	-	497.88	(497.88)
IX	Total Comprehensive Income for the Year (VII+VIII)	847.00	(31.98)	878.98

* The Previous GAAP figures have been reclassified/regrouped to conform to Ind AS presentation requirements for the purpose of this note.

Adjustments to Statement of Cash Flows

There were no material differences between the Statement of Cash Flows presented under Ind AS and the Previous GAAP.

As per report of even date

For Keyur Shah & Associates

F.R. No: 333288W

Chartered Accountants

Akhlaq Ahmad Mutvalli

Partner

M.No. 181329



For and on the behalf of Board of Directors
For Monomark Engineering (India) Ltd

Narendra Chordia
(Chairman & Managing Director)
DIN: 00784374

Nagendrakumar Veeranna
Pemmanaboina Vee Venkata
(Chief Executive Officer)
PAN: ACQPV6731R

Stuti Taneja
(Company Secretary & Compliance Officer)

ACS No.: A46644

Date :- 12th March, 2026

Place :- Chittorgarh



Nitesh Chordia
(Whole-time Director)
DIN: 06845412

Shobhna Singhvi
(Chief Financial Officer)
PAN: LFOPS7383N

Date :- 12th March, 2026

Place :- Ahmedabad

Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Note no Statement Showing Reconciliation of First Time adoption of Ind AS on the standalone Profit And
:-55 (C) Loss For The Period Ended On 31st March, 2023

Sr. No.	Particulars	(Rs. in Lakhs)		
		As at 31st March 2023	As at 31st March 2023	As at 31st March 2023
		Previous IGAAP	GAP	Ind AS
I	Income			
	a) Revenue from operations	31,539.59	6.46	31,533.13
	b) Other income	123.31	(1.30)	124.61
	Total Income	31,662.90	5.16	31,657.74
II	Expenses			
	a) Cost of materials consumed	6,342.68	-0.01	6,342.69
	b) Changes in Inventories of Finished Goods/Work-In Progress/Stock-In-Trade	(621.14)	-	(621.14)
	c) Employee Benefit Expenses	18,271.95	313.64	17,958.31
	d) Finance costs	486.21	(56.23)	542.44
	e) Depreciation and amortization expense	529.11	(16.38)	545.49
	f) Other Expenses	5,651.88	(480.18)	6,132.06
	Total Expenses	30,660.69	(239.16)	30,899.85
III	Profit Before Prior Period & Exceptional Item (I-II)	1,002.21	244.32	757.89
IV	Prior Period Income / (Expense)	-	-	-
V	Profit Before Tax (PBT) (III+IV)	1,002.21	244.32	757.89
VI	Tax Expense			
	a) Current tax	300.00	38.57	261.43
	b) Deferred tax	25.66	57.78	(32.12)
	Total Tax Expenses	325.66	96.34	229.31
VII	Profit After Tax (PAT) (V-VI)	676.55	147.98	528.58

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Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Note no Statement Showing Reconciliation of First Time adoption of Ind AS on the standalone Profit And
:-55 (C) Loss For The Period Ended On 31st March, 2023

Sr. No	Particulars	(Rs. in Lakhs)		
		As at 31st March 2023	As at 31st March 2023	As at 31st March 2023
VIII	Other Comprehensive (Income) / Expense			
	a) Items that will not be reclassified to Profit & Loss			
	Income tax in respect of above	-	(573.94)	573.94
		-	167.13	(167.13)
	b) Items that may be reclassified to Profit & Loss			
	Income tax in respect of above	-	-	-
		-	-	-
	Total Other Comprehensive Income	-	(406.81)	406.81
IX	Total Comprehensive Income for the Year (VII+VIII)	676.55	(258.84)	935.39

* The Previous GAAP figures have been reclassified/regrouped to conform to Ind AS presentation requirements for the purpose of this note.

Adjustments to Statement of Cash Flows

There were no material differences between the Statement of Cash Flows presented under Ind AS and the Previous

As per report of even date
For, Keyur Shah & Associates
F.R. No: 333288W
Chartered Accountants

Akhlaq Ahmad Mutvalli
Partner
M.No. 181329



For and on the behalf of Board of Directors
For Monomark Engineering (India) Ltd

Narendra Chordia
(Chairman & Managing Director)
DIN: 00784374

Nagendrakumar Veeranna
Pemmanaboina Vee Venkata
(Chief Executive Officer)
PAN: ACQPV6731R

Stuti Taneja
(Company Secretary & Compliance Officer)

ACS No.: A46644

Date :- 12th March, 2026

Place :- Chittorgarh



Nitesh Chordia
(Whole-time Director)
DIN: 06845412

Shobhna Singhvi
(Chief Financial Office)
PAN: LFOPS7383N

Date :- 12th March, 2026

Place :- Ahmedabad

Monomark Engineering (India) Ltd

(Formerly Known as Monomark Engineering (India) Pvt Ltd)
165-167, New RIICO Industrial Area, Chanderia, Chittorgarh, Rajasthan - 312001
CIN No: U29221RJ2005PLC021373

Note:- 56 : Restatement adjustments, Material regroupings and Non-adjusting items

(a) **Impact of restatement adjustments**

(Rs. in Lakhs)

Below mentioned is the summary of results of restatement adjustments made to the audited financial statements of the respective period/years and its impact on profits.

Particulars	For The Period Ended		For the Year Ended 31st March	
	Sept. 2025	2025	2024	2023
Profit after tax as per audited financial statements	1,131.10	936.94	847.00	676.55
Adjustments to net profit as per audited financial statements :-				
Difference Pertaining to changes in Profit / Loss due to Restated Effect and IND as Conversion for the period covered in Restated Financial	98.36	844.00	529.86	(147.98)
Add/(Less):- Total adjustments	98.36	844.00	529.86	(147.98)
Restated profit after tax for the Period/years	1,229.46	1,780.94	1,376.86	528.58

Note:

A positive figures represents addition and figures in brackets represents deletion in the corresponding head in the audited financial statements for respective reporting periods to arrive at the restated numbers.

(b) **Explanatory notes for the restatement adjustments**

- (i) The Amount relating to the Income / Expenses have been adjusted in the period/year to which the same related to & under which head the same relates to.
- (ii) The Company has provided Excess or Short Provision/MAT in the year in which the Income Tax Return has been filled for the respective financial Period/year But in the Restated Financial Information the company has provided Excess or Short Provision/MAT in the year to which it relates to.
- (iii) There is change in deferred tax assets / liabilities as per audited books of accounts and as per restated books for respective financial covered under the restated financial information and the same has been given effect in the period/year to which the same relates to.

To give Explanatory Notes Regarding Adjustment :-

Appropriate adjustment have been made in the restated financial statement, wherever required, by reclassification of the corresponding item of income, expenses, assets and liabilities, in order to bring them in line with the groupings as per audited financial of the company for all the years and the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation 2018.

(c) **Reconciliation of restated Equity / Network:**

(Rs. in Lakhs)

Particulars	For The Period Ended		For the Year Ended 31st March	
	Sept. 2025	2025	2024	2023
Equity / Network as per Audited Financials	10,577.57	7,275.11	6,338.21	5,491.20
Adjustment for:				
Difference Pertaining to changes in Profit / Loss due to Restated Effect and IND as Conversion for the period covered in Restated Financial	26.18	(97.12)	(433.38)	(465.34)
Add/(Less):- Total adjustments	26.18	(97.12)	(433.38)	(465.34)
Equity / Network as Restated	10,603.75	7,177.99	5,904.83	5,025.86

To give Explanatory Notes Regarding Adjustment :-

Appropriate adjustment have been made in the restated financial statement, wherever required, by reclassification of the corresponding item of income, expenses, assets and liabilities, in order to bring them in line with the groupings as per audited financial of the company for all the years and the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation 2018.

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Notes - 57 - Statement of Tax Shelter

(Rs. in Lakhs)

Particulars	For The Period Ended		For the Year Ended	
	30th Sept 2025	31st March 2025	31st March 2024	31st March 2023
Profit before tax, as restated (A)	1,679.36	2,532.13	1,956.64	757.89
Adjustments				
Permanent differences				
Adjustment on account of Section 36 & 37 under Income tax Act,	-	304.11	21.84	19.55
Donation	0.56	0.44	-	0.20
Profit/Loss on Sale of Fixed Assets	1.88	106.68	141.74	63.27
Interest On MSME Creditors	10.14	24.78	4.16	8.21
Total permanent differences (B)	12.58	436.01	167.74	91.23
Temporary differences				
Depreciation difference as per books and as per tax	(99.77)	(105.98)	(143.60)	(255.45)
Provision For Gratuity	198.82	375.87	(533.95)	269.93
Provision For Leave Encashment	31.72	(167.10)	(112.97)	(50.41)
Depreciation on Right of Use Assets	8.14	16.27	16.27	16.27
Pertaining to IND AS Effects	16.19	15.29	10.69	22.84
Actual Rent Paid	(12.00)	(24.00)	(24.00)	(24.00)
Expense For Authorised Share Capital	68.40	-	-	-
Adjustment on account of Section 43B under Income tax Act, 1961	534.32	179.28	68.81	69.50
Total timing differences (C)	745.82	289.63	(718.75)	48.68
Income from Other Sources (D)	122.61	208.42	169.54	116.11
Gross adjustments (E)=(A+B+C-D)	2,315.15	3,049.35	1,236.09	781.69
Brought Forward Business Loss (F)				
Income from Business or Profession (G)=(E+F)	2,315.15	3,049.35	1,236.09	781.69
Tax Rate (H)	25.17	25.17	29.12	29.12
Tax on Business Income (I)=(G)*(H)	582.68	767.46	359.95	227.63
Income from Other Sources				
Interest Income	122.61	208.42	169.54	116.11
Total Income from Other Sources (i)	122.61	208.42	169.54	116.11
Tax Rate (ii)	25.17	25.17	29.12	29.12
Tax on Income from Other Sources (J)=(i*ii)	30.86	52.46	49.37	33.81
Total Tax impact (I+J)	613.52	819.92	409.32	261.43

Notes:

- The above statement is in accordance with Accounting Standard - 22, "Accounting for Taxes on Income" prescribed under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014 (as amended).
- The permanent/timing differences for the years 31 March 2025, 31 March 2024, 31 March 2023 have been computed based on the Income-tax returns filed for the respective years after giving adjustments to restatements, if any.
- Figures for the Period Ended 30th Sept., 2025 have been derived from the provisional computation of total income prepared by the Company in line with the final return of income will be filed for the assessment year 2026-27 and are subject to any change that may be considered at the time of filing return of income for the assessment year 2026-27 respectively.
- Statutory tax rate includes applicable surcharge, education cess and higher education cess of the year concerned.
- The above statement should be read with the Statement of Notes to the Standalone Financial Information of the Company.

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Notes - 58 - Managerial Remuneration

(Rs. in Lakhs)

Particulars	As at		As at		As at	
	30th Sept., 2025	31st March, 2025	31st March, 2024	31st March, 2023		
Managerial Remuneration	123.00	246.00	216.00	177.60		
Total	123.00	246.00	216.00	177.60		

Notes - 59 - Foreign Exchange in flow/out flow

Particulars	As at		As at		As at	
	30th Sept., 2025	31st March, 2025	31st March, 2024	31st March, 2023		
Income in Foreign Currency	NIL	NIL	NIL	NIL		
Expenses in Foreign Currency	NIL	NIL	NIL	NIL		
Value of Imports on CIF basis	NIL	NIL	NIL	NIL		
Remittance of Dividend in Foreign Currency	NIL	NIL	NIL	NIL		
Total	-	-	-	-		

Note:

1) There is no cash outflow in foreign currency except loan given to subsidiary company amounting to Rs. 107.04 Lakhs as at 30th Sept., 2025, Rs. 107.04 Lakhs as at 31st March, 2025, Rs. 107.38 Lakhs as at 31st March, 2024 and Rs. 97.35 Lakhs as at 31st March, 2023.



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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Notes - 60- Restated Statement of Capitalisation

(Rs. in Lakhs)

Particulars	Pre Issue	Post Issue
Borrowings		
Short- term (Including Current Maturity)	7,200.68	-
Long- term (A)	1,732.39	-
Total Borrowings (B)	8,933.07	-
Shareholders' funds		
Share capital	6,904.12	-
Other Equity	3,699.63	-
Total Shareholders' funds (C)	10,603.75	-
Long- term borrowings/ equity* {(A)/(C)}	0.16	-
Total borrowings / equity* {(B)/(C)}	0.84	-

* equity= total shareholders' funds

Notes:

- 1 Short-term borrowings implies borrowings repayable within 12 months from the Balance Sheet date. Long-term borrowings are debts other than short-term borrowings and also includes the current maturities of long-term borrowings (included in other-current liabilities).
- 2 The above ratios have been computed on the basis of the Restated Standalone Summary Statement of Assets and Liabilities of the Company.
- 3 The above statement should be read with the Statement of Notes to the Restated Standalone Financial Information of the Company.

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note No - 61 - Restated Standalone Statement of Accounting & Other Ratios

(Rs. in Lakhs)

Particulars	Period ended 30th Sept., 2025	Year ended 31st March, 2025	Year ended 31st March, 2024	Year ended 31st March, 2023
A Net worth, as restated	10,603.75	7,177.99	5,904.83	5,025.86
B Profit after tax, as restated	1,229.46	1,780.94	1,376.86	528.58
Weighted average number of equity shares outstanding during the Period/year				
C For Basic/Diluted earnings per share	66,048,435	9,012,600	9,012,600	9,012,600
D For Basic/Diluted earnings per share (after Bouns Issue)	66,048,435	63,088,200	63,088,200	63,088,200
Earnings per share				
E Basic/Diluted earnings per share (₹) (B/C)	1.86	19.76	15.28	5.86
F Adjusted earnings per share after bouns issue (B/D)	1.86	2.82	2.18	0.84
G Return on Net Worth (%) (B/A*100)	11.59%	24.81%	23.32%	10.52%
H Number of shares outstanding at the end of the Period/year	69,041,200	9,012,600	9,012,600	9,012,600
I Number of shares outstanding at the end of the period/year (After Bonus Issue)	69,041,200	63,088,200	63,088,200	63,088,200
J Net asset value per equity share of ₹ 10 each(A/H)	15.36	79.64	65.52	55.76
K Net asset value per equity share of ₹ 10 each after Bouns Issue (A/I)	15.36	11.38	9.36	7.97
L Face value of equity shares	10.00	10.00	10.00	10.00
M Earning Before Interest , Taxes, Depreciation & Amortization (EBITDA)	2,312.31	3,803.89	3,093.01	1,721.21

Notes :-

1) The ratios have been computed in the following manner :

a) Basic and Diluted earnings per share =	$\frac{\text{Restated Profit after tax attributable to equity shareholders}}{\text{period/year}}$
b) Return on net worth (%) =	$\frac{\text{Restated Profit after tax}}{\text{Restated Net worth as at Period/year end}}$
c) Net asset value per share =	$\frac{\text{Restated Net Worth as at Period/year end}}{\text{Total number of equity shares as at period/year end}}$

2) The figures disclosed above are based on the Restated Financial Information of the Company.

Weighted average number of equity shares is the number of equity shares outstanding at the beginning of the period/year adjusted for the number of equity shares issued during the period/year multiplied by the time weightage factor. The time weightage factor is the number of days for which the specific shares are outstanding as a proportion of total number of days during the period/year.

3) Net worth for the ratios represents sum of share capital and reserves and surplus (share premium and surplus in the Restated Summary Statement of Profit and Loss).

4) The above statement should be read with the Statement of Notes to the Restated Financial Information of the Company in Note: 62.

5) Earning Before Interest , Taxes, Depreciation & Amortization (EBITDA) = Profit Before Tax + Finance Cost + Depreciation & Amortisation-Other Income.

6) Earnings per share calculations are done in accordance with Ind AS-33 – “Earning Per Share”, issued by the Institute of Chartered Accountants of India.

7) Ratios for the period ended 30th Sept., 2025 have not been annualized.

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

(Rs. in Lakhs)

Note -62 - Statement of Notes to the Restated/Financial Information

A. Changes in Accounting Policies in the Periods/Years Covered In The Restated Financials

There is no change in significant accounting policies adopted by the Company except as mentioned below

B. Notes On Restatement Made In The Restated Financials

1) The financial statements including financial information have been prepared after making such regroupings and adjustments, considered appropriate to comply with the same. As result of these regroupings and adjustments, the amount reported in the financial statements/information may not necessarily be same as those appearing in the respective audited financial statements for the relevant years.

2) Contingent liabilities and commitments (to the extent not provided for) - A disclosure for a contingent liability is also made when there is a possible obligation that may, require an outflow of the Company's resources.

3) Figures have been rearranged and regrouped wherever practicable and considered necessary.

4) The management has confirmed that adequate provisions have been made for all the known and determined liabilities and the same is not in excess of the amounts reasonably required to be provided for.

5) The balances of trade payables, trade receivables, loans and advances are unsecured and considered as good are subject to confirmations of respective parties concerned.

6) Realizations: In the opinion of the Board and to the best of its knowledge and belief, the value on realization of current assets and loans and advances are approximately of the same value as stated.

7) Contractual liabilities: All other contractual liabilities connected with business operations of the Company have been appropriately provided for.

8) Amounts in the financial statements: Amounts in the financial statements are rounded off to nearest lakhs. Figures in brackets indicate negative values.

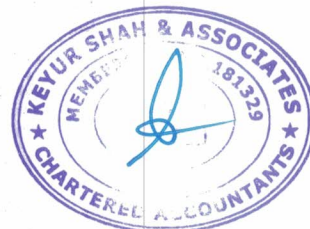
9) For all period up to and including the year 31st March, 2025, the Company had prepared its Audited financial statements in accordance with the Accounting Standards notified under Section 133 of The Companies Act, 2013, read together with Rule 7 of the Companies (Accounts) Rules, 2014 ("Previous GAAP"). For the period ended on September 30, 2025 prepared and presented in accordance with the Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 in accordance with the accounting policies as set out by the Company in Note No. 1. and for their purpose of Restated Financial Statement all the period are presented as per Indian Accounting Standard notified under the Companies Act, 2013.

10) The Management has represented that, to the best of its knowledge and belief, during the financial period ended 30th Sept., 2025, the Company has not received any funds from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

* directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries"); or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. Accordingly, no such transactions have been undertaken by the Company during the period under review.

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

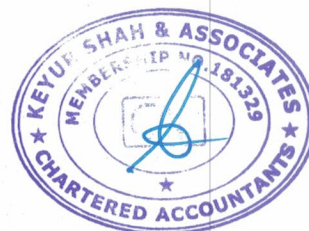
Note: 63 :- Accounting Ratios:

(Rs. in Lakhs)

Ratio	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023	% change	% change	% change
A Current ratio (In times)							
Current Assets	25,611.28	20,872.18	17,567.18	15,042.42			
Current Liabilities	20,424.76	19,361.73	15,465.67	14,803.81			
Current ratio (In times)	1.25	1.08	1.14	1.02	16.32%	-5.09%	11.79%
(Current Assets= Total Current Assets, Current Liabilities = Total Current Liabilities)							
B Debt-Equity Ratio (in times)							
Total Debts	8,933.07	8,343.55	8,016.33	7,324.82			
Share Holder's Equity + RS	10,603.75	7,177.99	5,904.83	5,025.86			
Debt-Equity Ratio	0.84	1.16	1.36	1.46	-27.52%	-14.38%	-6.85%
(Total Debts= Borrowings Long term and Short term ,Share Holder's Equity = Equity and Other Equity)							
C Debt Service Coverage Ratio(in times)							
Earning available for debt service	2,437.31	4,131.50	3,414.06	1,909.09			
Interest + installment	554.55	1,337.02	1,411.65	984.78			
Debt Service Coverage Ratio,	4.40	3.09	2.42	1.94	42.23%	27.77%	24.75%
(Earning available for debt service=Net Profit before taxes + Non-cash operating expenses like depreciation and other amortizations + Interest +other adjustments like loss on sale of Fixed assets etc. , Debt service = Interest & Lease Payments + Principal Repayments)							
D Return on Equity Ratio (in %)							
Net After Tax	1,229.46	1,780.94	1,376.86	528.58			
Average Share Holder's Equity	8,890.87	6,541.41	5,465.35	4,255.25			
Return on Equity Ratio,	13.83%	27.23%	25.19%	12.42%	-49.21%	8.07%	102.81%
(Net After Tax= Net Profit after Tax at the Period/year Ended, Average Share Holder's Equity = Average Share Holders's Equity as at period/year ended)							
E Inventory Turnover Ratio (In times)							
Cost of Goods Sold	21,915.06	40,454.51	32,963.75	28,001.61			
Average Inventory	6,085.39	5,330.97	3,436.54	2,040.85			
Inventory Turnover Ratio	3.60	7.59	9.59	13.72	-52.54%	-20.89%	-30.09%
(Cost of Goods Sold= Cost of Material Consumed+Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade+Manufacturing & Service Cost, Average Inventory= Average Inventory as at period/year ended)							
F Trade Receivables turnover ratio (In times)							
Net Credit Sales	25,432.25	46,552.07	38,188.34	31,533.13			
Average Receivable	5,981.80	4,894.89	5,359.54	4,866.88			
Trade Receivables turnover ratio	4.25	9.51	7.13	6.48	-55.29%	33.47%	9.97%
(Net Credit Sales= Revenue From Operations, Average Receivables= Average Receivables as at period/year ended)							

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Notes to the Restated Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note: 63 :- Accounting Ratios:

(Rs. in Lakhs)

Ratio	As at 30th Sept., 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2023	% change	% change	% change
G Trade payables turnover ratio (In times)							
Credit Purchase	3,126.77	5,987.83	6,841.13	6,694.96			
Average Payable	3,931.70	3,675.10	3,420.98	2,717.43			
Trade payables turnover ratio	0.80	1.63	2.00	2.46	-51.19%	-18.53%	-18.83%
(Net Credit Purchase= Purchases and Incidental Expenses (Net of returns, claims/ discount, if any), Average payables= Average Payables as at period/year ended)							
H Net capital turnover ratio (In times)							
Revenue from Operations	25,432.25	46,552.07	38,188.34	31,533.13			
Net Working Capital	5,186.52	1,510.45	2,101.51	238.61			
Net capital turnover ratio	4.90	30.82	18.17	132.15	-84.09%	69.60%	-86.25%
(Revenue from Operations= Revenue From Operations for the period/year ended, Working Capital= Current Assets - Current Liabilities)							
I Net profit ratio (in %)							
Net Profit	1,229.46	1,780.94	1,376.86	528.58			
Revenue form Operation	25,432.25	46,552.07	38,188.34	31,533.13			
Net profit ratio	4.83%	3.83%	3.61%	1.68%	26.36%	6.11%	115.09%
(Net Profit= Net Profit for the Period/year ended, Revenue from Opration = Revenue from Operation for the Period/Year ended)							
K Return on Capital employed (in %)							
Earning Before Interest and Taxes	2,108.89	3,417.10	2,702.25	1,300.33			
Capital Employed	19,536.82	15,521.54	13,921.16	12,350.68			
Return on Capital employed	10.79%	22.02%	19.41%	10.53%	-50.97%	13.42%	84.37%
(Earning Before Interest and Taxes= Profit Before Tax + Finance Cost, Capital Employed=Share holder's fund+long term borrowing+Short Term borrowing)							
L Return on investment (in %)							
Income Generated from Investment Funds	112.10	208.42	154.69	114.52			
Invested funds	3,407.29	3,304.75	2,849.15	2,149.83			
Return on investment	3.29%	6.31%	5.43%	5.33%	-47.83%	16.16%	1.92%

* Reason for variance More than 25 %

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Notes to the Related Standalone Financial Statement for the Period ended on 30th Sept., 2025

Note: 63 :- Accounting Ratios:

Ratio	As at			As at			(Rs. in Lakhs)		
	30th Sept., 2025	31st March, 2025	31st March, 2024	31st March, 2024	31st March, 2023	% change	% change	% change	

C Debt Service Coverage Ratio (in times)

Debt Service Coverage Ratio (DSCR) has improved mainly due to higher earnings available for debt servicing driven by increase in profitability, coupled with relatively stable finance costs and repayment obligations.

D Return on Equity Ratio (in %)

The increase in ROE is primarily attributable to a substantial improvement in profitability during FY24, driven by higher revenue and operating efficiency, while the growth in shareholders' equity remained comparatively moderate, resulting in enhanced return metrics.

E Inventory Turnover Ratio (In times)

Inventory Turnover Ratio has decreased primarily due to higher inventory levels maintained during the period, including consumables and project-related materials, in line with business expansion, resulting in slower inventory turnover.

F Trade Receivables turnover ratio (In times)

Trade Receivables Turnover Ratio has declined due to increase in trade receivables and unbilled revenue arising from higher project execution and extended credit period, leading to longer collection cycles.

G Trade payables turnover ratio (In times)

Trade Payables Turnover Ratio has decreased on account of increase in average trade payables, indicating extended credit terms availed from suppliers and contractors.

H Net capital turnover ratio (In times)

The sharp decline is mainly on account of a substantial increase in net working capital, driven by higher receivables, contract assets and inventory levels, which was not proportionately matched by growth in revenue.

I Net profit ratio (in %)

Net Profit Ratio has improved due to better operational efficiency and increase in profitability during the period.

K Return on Capital employed (in %)

Return on Capital Employed (ROCE) has decreased due to increase in capital employed, including equity and borrowings, which was not proportionately matched by increase in earnings before interest and tax.

As per report of even date
For, Keyur Shah & Associates
F.R. No: 333288W
Chartered Accountants

Akhfaq Ahmad Mutvalli
Partner
M.No. 181329



For and on the behalf of Board of Directors
For Monomark Engineering (India) Ltd

Narendra Chordia
(Chairman & Managing Director)
DIN: 00784374

Nitesh Chordia
(Whole-time Director)
DIN: 06845412

Nagendrakumar Veeranna
Pemmanaboina Vee Venkata
(Chief Executive Officer)
PAN: ACQPV6731R

Shobhna Singhvi
(Chief Financial Officer)
PAN: LFOPS7383N

Stuti Taneja
(Company Secretary & Compliance Officer)

ACS No.: A46644

Date :- 12th March, 2026

Date :- 12th March, 2026

Place :- Ahmedabad

Place :- Chittorgarh