

**Ref: MNIL/BSE/2026**

**Date: 25/05/2026**

BSE Limited  
Corporate Relationship Department  
25<sup>th</sup> Floor, P.J. Tower,  
Dalal Street, Mumbai-400001

**Scrip Code: 539767 ISIN: INE216Q01010**

**Sub: Outcome of the Meeting**

Dear Sir/Ma'am,

Pursuant to the Regulation 30 & 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. We wish to inform you that the Board of Directors of the Company has, at its meeting held today i.e. Monday, May 25, 2026, at 11:00 A.M. and concluded at 08:00 P.M. inter- alia, transacted and approved the following businesses:

1. Standalone Audited Financial Results of the Company for the fourth quarter and year ended 31<sup>st</sup> March, 2026 along with Auditor's Report thereon, including Balance Sheet, Statement of Profit & Loss and Notes to Accounts for the Financial Year ended March 31, 2026.  
The declaration for unmodified opinion on the audit report pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed.
2. Appointment of **M/s Chandni Singla & Associates**, Chartered Accountants, Delhi (FRN: 031994N) as Internal Auditor of the Company for the Financial Year 2026-27. The details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30, 2026 is mentioned in Annexure-I
3. Statement of Deviation and Variation as per Clause 32(1) for the quarter ended 31<sup>st</sup> March, 2026 under the SEBI (Listing Obligation and Disclosure Requirements), 2015 (Annexure-II)

We request you to take the above on record.

Thanking You.

Yours Faithfully,

**For Mega Nirman & Industries Limited**

**KANIKA**  
**CHAWLA**

Digitally signed by  
KANIKA CHAWLA  
Date: 2026.05.25  
20:02:08 +05'30'

**Kanika Chawla**  
**Company Secretary & Compliance Officer**

**MEGA NIRMAN & INDUSTRIES LIMITED**  
**(An ISO 9001: 2015 certified Company)**

811-812, Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034  
Phone: 011 - 43590917|email: [secretarial.mnil@gmail.com](mailto:secretarial.mnil@gmail.com)  
CIN: L43219DL1983PLC015425



**Independent Auditor's Report on the standalone financial results for the quarter and year ended March, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To  
The Board of Directors  
**MEGA NIRMAN & INDUSTRIES LIMITED**  
811-812, Aggarwal Cyber Plaza-1,  
Netaji Subhash Place, Pitampura,  
Delhi -110034

We have audited the standalone financial results for the quarter and year ended March, 2026 ("the Statement") of **MEGA NIRMAN & INDUSTRIES LIMITED**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind AS") specified u/s 133 of the Companies Act, 2013 ("the act"), read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities





in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

### **Management's Responsibilities for the Standalone Financial Results**

This Statement, which includes the results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate,





they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.





**Krishan Rakesh & Co.**  
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE  
2ND FLOOR, PITAMPURA  
DELHI - 110034

- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

The statement includes the Standalone Financial Results for the quarter and year ended 31<sup>st</sup> March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the 3<sup>rd</sup> Quarter of the current financial year, which were subject to limited review by us.

The statement includes the Corresponding Standalone Financial Results for the quarter and year ended 31<sup>st</sup> March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the 3<sup>rd</sup> Quarter of the corresponding financial year, which were subject to limited review by previous auditor.

For KRISHAN RAKESH & CO.  
CHARTERED ACCOUNTANTS  
Firm Regn. No. 009088N



PLACE : Delhi  
DATED : 25-05-2026  
UDIN : 26087891NSWIOV8351

  
K.K. GUPTA  
(PARTNER)  
M.No.: 087891

MEGA NIRMAN & INDUSTRIES LIMITED						
Regd. Office: 811-812, Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034						
Email Id: secretarial.mnill@gmail.com, Website: www.mnill.in						
CIN: L43219DL1983PLC015425, Ph: 011-43590417						
Statement of Audited Financial Results for the Quarter/Year ended as on 31st March, 2026						
S. No.	Particulars	Quarter Ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from operations	335.66	622.47	183.05	1,479.43	696.67
II	Other Income	10.98	44.05	38.29	76.22	85.83
III	<b>Total Revenue from operations (net) (I+II)</b>	<b>346.64</b>	<b>666.52</b>	<b>221.35</b>	<b>1,555.65</b>	<b>782.50</b>
IV	<b>Expenses</b>					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of Stock-in -Trade	188.26	594.92	173.71	1,286.54	663.98
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.57)	(1.45)	(9.67)	(11.07)	(9.67)
	(d) Employee benefits expense	22.09	22.84	16.30	85.03	45.83
	(e) Finance Costs	5.42	0.18	3.23	5.89	3.96
	(f) Depreciation and amortisation expense	30.47	0.90	0.78	32.52	2.62
	(g) Other expenses	66.01	9.90	36.54	109.67	68.70
	<b>Total Expenses</b>	<b>311.68</b>	<b>627.29</b>	<b>220.88</b>	<b>1,508.58</b>	<b>775.42</b>
V	<b>Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)</b>	<b>34.96</b>	<b>39.23</b>	<b>0.47</b>	<b>47.07</b>	<b>7.08</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit/ (Loss) before extraordinary items and Tax (V-VI)</b>	<b>34.96</b>	<b>39.23</b>	<b>0.47</b>	<b>47.07</b>	<b>7.08</b>
VIII	Extraordinary items	-	-	-	-	-
IX	<b>Profit/ (Loss) before Tax (VII-VIII)</b>	<b>34.96</b>	<b>39.23</b>	<b>0.47</b>	<b>47.07</b>	<b>7.08</b>
X	Tax Expenses					
	- Current Tax	9.29	3.15	-	12.44	1.56
	- Deferred Tax	(0.60)	-	-	(0.60)	0.23
XI	<b>Profit/ (Loss) for the period from continuing operations (IX-X)</b>	<b>26.27</b>	<b>36.08</b>	<b>0.47</b>	<b>35.23</b>	<b>5.29</b>
XII	<b>Net Profit/ (Loss) from discontinuing operation (before Tax)</b>	<b>26.27</b>	<b>36.08</b>	<b>0.47</b>	<b>35.23</b>	<b>5.29</b>
XIII	Tax Expense of discontinuing	-	-	-	-	-
XIV	<b>Net Profit/ (Loss) from discontinuing operation after Tax (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Net Profit/ (Loss) for the Period (XI+XIV)</b>	<b>26.27</b>	<b>36.08</b>	<b>0.47</b>	<b>35.23</b>	<b>5.29</b>
XVI	Share of profit / (loss) of associates	-	-	-	-	-
XVII	Share of profit / (loss) of Minority Interest	-	-	-	-	-
XVIII	<b>Net Profit/ (Loss) after taxes, minority interest and share of profit/(loss) of associates</b>	<b>26.27</b>	<b>36.08</b>	<b>0.47</b>	<b>35.23</b>	<b>5.29</b>
XIX	Other Comprehensive Income	-	-	-	-	-
XX	<b>Total Comprehensive Income for the period (XVIII+XIX)</b>	<b>26.27</b>	<b>36.08</b>	<b>0.47</b>	<b>35.23</b>	<b>5.29</b>
XXI	Paid-up equity share capital (Face value of Rs.10/- per share)	2,564.75	2,564.75	334.75	2,564.75	334.75
XXII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-
XXIII	Earning Per Share (of ₹ 10/- each) (not annualised)					
	A) Basic					
	B) Diluted	0.10	0.14	0.01	0.14	0.16

**Notes:**

- The audited Financial Results of the Company has been prepared in accordance with the Indian Accounting Standard (IND-AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- The above audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on . There are no qualifications in the report issued by the Auditors.
- The Company does not have any Exceptional or Extraordinary items to report for the above period.
- The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.
- This statement is as per Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015
- Segment-wise details are provided separately along with these financial statements. Kindly refer to the segment-wise sheet for detailed information.

For Mega Nirman & Industries Limited

Ramanuj  
Murlinarayan Darak  
Ramanuj Murlinarayan Darak  
Wholtime Director  
DIN: 08647408

Digitally signed by Ramanuj Murlinarayan Darak  
Date: 2026.05.25 18:51:50 +05'30'

Date: 25.05.2026  
Place: New Delhi

<b>MEGA NIRMAN &amp; INDUSTRIES LIMITED</b>			
<b>Regd. Office: 811-812, Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034</b>			
<b>Email Id: secretarial.mnil@gmail.com, Website: www.mnil.in</b>			
<b>CIN: L70101DL1983PLC015425, Ph: 011-43590417</b>			
<b>STATEMENT OF ASSETS AND LIABILITIES</b>			<b>(Amount in Lacs)</b>
	<b>Particulars</b>	<b>CURRENT YEAR ENDED 31.03.2026</b>	<b>PREVIOUS YEAR ENDED 31.03.2025</b>
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, Plant & Equipment	67.77	12.66
	(b) Capital Work-in-Progress	3,068.25	-
	(c) Goodwill	-	-
	(d) Other Intangible Assets	6.70	12.20
	(e) Financial Assets		
	(i) Investments	27.56	4.67
	(ii) Loans		
	(iii) Trade receivables		
	(f) Other Non current Assets	-	51.46
	(g) Deferred Tax Assets	1.13	0.53
	<b>Sub-total - Non-current assets</b>	<b>3,171.41</b>	<b>81.52</b>
2	<b>Current assets</b>		
	(a) Inventories	20.75	9.67
	(b) Financial Assets		
	(i) Loans	292.85	416.36
	(ii) Cash and Cash Equivalents	84.52	36.90
	(iii) Bank Balance other than (ii) above	91.31	214.98
	(iv) Trade Receivables	660.06	623.55
	(c) Other Current Assets	16.60	22.54
	<b>Sub-total - Current assets</b>	<b>1,166.09</b>	<b>1,324.00</b>
	<b>TOTAL - ASSETS</b>	<b>4,337.50</b>	<b>1,405.52</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity Share Capital	2564.75	334.75
	(b) Other Equity	1288.38	974.40
	<b>Sub-total - Equity</b>	<b>3,853.13</b>	<b>1,309.15</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		-
	(i) Short Term borrowings	-	-
	(ii) Trade Payables	-	-
	(b) Other Financial Liabilities	-	-
	(c) Other Current Liabilities	-	-
	(d) Current Tax Liabilities (Net)	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>-</b>	<b>-</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Short Term borrowings	344.60	-
	(ii) Trade Payables	107.40	-
	(b) Other Financial Liabilities	13.57	91.12
	(c) Other Current Liabilities	13.17	4.56
	(d) Current Tax Liabilities (Net)	5.64	0.68
	<b>Sub-total - Current liabilities</b>	<b>484.38</b>	<b>96.37</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>4,337.51</b>	<b>1,405.52</b>

For Mega Nirman & Industries Limited

Ramanuj

Murlinarayan Darak

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Murlinarayan Darak  
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Ramanuj Murlinarayan Darak

Wholetime Director

DIN: 08647406

Place: New Delhi

Date: 25.05.2026

**MEGA NIRMAN & INDUSTRIES LIMITED**

Regd. Office: 811-812, Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034

Email Id: secretarial.mnil@gmail.com, Website: www.mnil.in

CIN: L43219DL1983PLC015425 Ph: 011-43590417

**CASH FLOW STATEMENT (INDIRECT METHOD)**

Particulars	CURRENT YEAR ENDED 31.03.2026	PREVIOUS YEAR ENDED 31.03.2025
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Taxation	47.07	7.08
Add: Adjustment For		
Depreciation	32.53	2.62
Interest Income	(61.39)	(74.13)
Written of Investment		20.00
<b>Operatine Profit Before Working Capital Change</b>	<b>18.21</b>	<b>(44.42)</b>
Adjustment For		
(Increase)/decrease in Loans & Advances	123.50	(82.49)
(Increase)/decrease in Sundry Debtors	(36.52)	91.25
(Increase)/decrease in Other Current Assets	5.94	(9.93)
(Increase)/decrease in Inventories	(11.07)	(9.67)
(Increase)/decrease in Current Tax assets	51.46	0.77
Increase/(decrease) in Trade Payables	16.27	(560.57)
Increase/(decrease) in Current Liabilities	21.49	2.59
Cash Generated from Operation	171.08	(568.07)
Less: Direct Tax	(6.80)	(1.56)
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>182.47</b>	<b>(614.05)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Investment in equity instruments	(27.56)	(4.67)
Sale of Investments	4.67	-
Investments in bank deposits	123.67	600.11
Purchase of property, plant and equipments	(82.14)	(22.24)
CWIP	(3,068.25)	-
<b>NET CASH FROM INVESTING ACTIVITIES (B)</b>	<b>(3,049.60)</b>	<b>573.20</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest Income	61.39	74.13
Increase in Share Capital	2,230.00	-
Increase in Share Premium	1,115.00	-
Share Forfeiture	26.25	-
Decrease in Share Warents	(862.50)	-
Short Term Borrowings	344.60	-
<b>NET CASH FROM FINANCING ACTIVITIES (C)</b>	<b>2,914.74</b>	<b>74.13</b>
Net Changes in Cash & Cash Equivalents (A+B+C)	<b>47.61</b>	<b>33.28</b>
Opening balance of Cash & Cash Equivalents	36.90	3.61
Closing Balance of Cash & Cash Equivalents	(84.51)	(36.90)
<b>NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT</b>	<b>(47.61)</b>	<b>(33.28)</b>

The disclosure represents the extracts of the audited standalone balance sheet as of March 31 2026, Prepared in accordance with the Indian Accounting Standards (IndAS).

**For Mega Nirman & Industries Limited**Ramanuj  
Murlinarayan DarakDigitally signed by Ramanuj  
Murlinarayan Darak  
Date: 2026.05.25 19:50:54  
+05'30'Place: New Delhi  
Date: 25.05.2026**Ramanuj Murlinarayan Darak**  
**Wholetime Director**  
**DIN: 08647407**

MEGA NIRMAN AND INDUSTRIES LIMITED						
CIN : L43219DL1983PLC015425						
REGISTERED OFFICE : 811-812, AGGARWAL CYBER PLAZA-1, NETAJI SUBHASH PLACE, PITAMPURA, DELHI-110034.						
SEGMENT WISE AUDITED STANDALONE REVENUE, RESULTS AND SEGMENT ASSETS & LIABILITIES FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026						
Sr. No	Particulars	Quarter ended			Year ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
I	Segment Revenue (Sales / Revenue from Operations)					
a)	E.V. Sector & Others	205.83	622.47	183.05	1,349.61	696.67
b)	Infrastructure Business	129.83	0.00	0.00	129.83	0.00
	<b>Net Sales / Income From Operations</b>	<b>335.66</b>	<b>622.47</b>	<b>183.05</b>	<b>1,479.44</b>	<b>696.67</b>
	<b>Segment Results [Profit / (loss) before Interest and tax for the period / year from each Segment]</b>					
II	E.V. Sector & Others	(81.09)	39.41	3.70	(68.51)	11.04
a)	E.V. Sector & Others	121.47	0.00	0.00	121.47	0.00
b)	Infrastructure Business					
	Total	40.38	39.41	3.70	52.96	11.04
c)	Less: Finance Costs	(5.42)	(0.18)	(3.23)	(5.89)	(3.96)
d)	Add: Other Un-allocable income	0.00	0.00	0.00	0.00	0.00
	<b>Profit/(Loss) before tax</b>	<b>34.96</b>	<b>39.23</b>	<b>0.47</b>	<b>47.07</b>	<b>7.08</b>
III	Segment Assets					
a)	E.V. Sector & Others	1,269.25	1,233.12	1,407.07	1,269.25	1,407.07
b)	Infrastructure Business	3,068.25	2,680.55	0.00	3,068.25	0.00
c)	Unallocated Assets	0.00	0.00	0.00	0.00	0.00
	<b>Total Assets</b>	<b>4,337.50</b>	<b>3,913.67</b>	<b>1,407.07</b>	<b>4,337.50</b>	<b>1,407.07</b>
IV	Segment Liabilities					
a)	E.V. Sector & Others	139.78	59.67	67.33	139.78	67.33
b)	Infrastructure Business	0.00	0.00	0.00	0.00	0.00
c)	Unallocated Liabilities	344.60	57.50	0.00	344.60	0.00
	<b>Total Liabilities</b>	<b>484.38</b>	<b>117.16</b>	<b>67.33</b>	<b>484.38</b>	<b>67.33</b>

As per Ind AS 108 - Operating Segments, the Company has reported 'Segment Information' as follows:

- The main operating segments are (i) **EV Sector and other** and (ii) **Infrastructure business**.
- Unallocable income net of Unallocable expenses mainly includes income from investments (net), Interest and Dividend Income and common expenses not directly attributable to any individual identified segments.
- Unallocable corporate assets less unallocated corporate liabilities mainly represents investments and loans advanced from surplus funds.

The Company operates in segments as mentioned in (1) above. Further, the Company has temporarily invested the surplus funds from the sale of its erstwhile business into various investments which are categorised as unallocated assets.

Ramanuj  
Murlinarayan  
Darak

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Ramanuj Murlinarayan  
Darak  
Date: 2026.05.25  
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## Annexure-I

Details with respect to Regulation 30 read with Schedule III of the Listing Regulations, SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on July 11, 2023

### Appointment of Internal Auditor:

S. No.	Particulars	Details
1.	Name	Chandni Singla & Associates
2.	Reason for Change i.e. Appointment	Appointment as an Internal Auditor for the FY 2026-27
3.	Date of appointment/reappointment/cessation (as applicable) and term of appointment/re-appointment	Date of appointment – May 25, 2026. Term of appointment – For the Financial Year 2026-27.
4.	Brief Profile	This is a team of distinguished chartered accountant, corporate financial advisors and tax consultants in India. This firm of chartered accountants represents a coalition of specialized skills that is geared to offer sound financial solutions and advices. The organization is a congregation of professionally qualified and experienced persons who are committed to add value. Experience in accounts outsourcing, auditing, company formation in India, Business taxation, corporate compliance, starting business in India, registration of foreign companies, transfer pricing, tax due diligence, taxation of expatriates etc.
5.	Disclosures of Relationship between directors	Not Applicable

### MEGA NIRMAN & INDUSTRIES LIMITED

**Annexure-II**

**STATEMENT OF DEVIATION / VARIATION IN UTILISATION OF FUNDS RAISED**

<b>Name of listed entity</b>	Mega Nirman & Industries Limited
<b>Mode of Fund Raising</b>	Preferential Issues
<b>Date of Raising Funds</b>	07/07/2025 (Date of Allotment) 25/07/2025 (Date of Allotment) 06/08/2025 (Date of Allotment)
<b>Amount Raised (Rs. in Crores)</b>	Preferential issue amounting of Rs. 34.50 Crores, the Company received 25.08 Crores (75% Conversion money) during the quarter ended September 30, 2025
<b>Report filed for Quarter ended</b>	31 <sup>st</sup> March, 2026
<b>Monitoring Agency</b>	Not applicable
<b>Monitoring Agency Name, if applicable</b>	Not applicable
<b>Is there a Deviation/Variation in use of funds raised</b>	No
<b>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved By the shareholders</b>	Not applicable
<b>If Yes, Date of shareholder Approval</b>	Not applicable
<b>Explanation for the Deviation/Variation</b>	Not applicable
<b>Comments of the Audit Committee after review</b>	Not applicable
<b>Comments of the auditors, if any</b>	Not applicable

Objects for which funds have been raised and where there has been a deviation, in the following table

<b>Original Object</b>	<b>Modified Object, if any</b>	<b>Original Allocation (Rs. in Crores)</b>	<b>Modified allocation, if any</b>	<b>Funds Utilized Rs. in Crores)*</b>	<b>Amount of Deviation/Variation for the quarter according to applicable</b>	<b>Remarks if any</b>

**MEGA NIRMAN & INDUSTRIES LIMITED**

					<b>object</b>	
Working capital requirements, including repayment or prepayment thereof, meeting various expenditure of the Company including contingencies and capital expenditure, including towards development, refurbishment and renovation of our assets and any other cost incurred towards the main business objects of the Company; and financing of business opportunities, strategic initiatives; and general corporate purpose	Not Applicable	25.08	Not Applicable	25.08	NIL	Note 1

*\*Cumulative fund utilized as on December 31, 2025*

*Note 1: The Company on July 07, 2025, July 25, 2025, and August 06, 2025 has allotted 2,23,00,000 (Two Crore Twenty-Three Lakh Only) Equity Shares pursuant to conversion of warrant into equity shares, on receipt of an amount of 25,08,75,000 (Twenty-Five Crore Eight Lakh Seventy-Five Thousand) being 75% of conversion money.*

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

### **For Mega Nirman & Industries Limited**

Ramanuj

Murlinarayan Darak

Digitally signed by Ramanuj  
Murlinarayan Darak  
Date: 2026.05.25 18:03:23  
+05'30'

**Ramanuj Murlinarayan Darak**

**Wholetime Director**

**DIN: 08647406**

### **MEGA NIRMAN & INDUSTRIES LIMITED**

811-812 Aggarwal Cyber Plaza-1, Netaji Subhash place, Pitampura, Delhi-110034.

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**CIN: L70101DL1983PLC015425**