

May 20, 2026

Ref. No. 19/2026-27

To,

**BSE Limited**  
P.J. Towers, Dalal Street.  
Mumbai-400 001.

**National Stock Exchange of India  
Limited**  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra (East),  
Mumbai – 400051  
**Symbol – MIRCELECTR**

**Scrip Code – 500279**

*Through: BSE Listing Centre*

*Through: NEAPS*

Respected Sir/Madam,

**Sub: Outcome of the Meeting of Board of Directors held on May 20, 2026**

**Ref: Regulation 30, 33 and other applicable regulations of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR' / 'Listing Regulations').**

Pursuant to the provisions of Regulations 30 and 33 of the SEBI Listing Regulations, we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. Wednesday, May 20, 2026 through Video Conferencing, inter alia, considered and approved the following matters:

1. The Audited Financial Statements of the Company for the fourth quarter and financial year ended March 31, 2026, together with the Auditors' Report by M/s. M M Nissim & Co LLP, Chartered Accountants, Statutory Auditors of the Company.

A copy of the said results together with the Audit Report with unmodified opinion on the said Financial Results are enclosed herewith as **Annexure 1**.

2. The appointment of M/s. M M Nissim & Co LLP, Chartered Accountants (Firm Registration No. 107122W/W100672), as Statutory Auditors of the Company for a first term of five consecutive years commencing from the conclusion of the ensuing 45th Annual General Meeting till the conclusion of the 50th Annual General Meeting of the Company, subject to the approval of shareholders.

Details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed as **Annexure 2**.

**MIRC ELECTRONICS LIMITED**

Regd Office: Onida House, G-1, M.I.D.C, Mahakali Caves Road, Andheri (East), Mumbai-400 093.

Tel.: +91-22-6697 5777, 28200435 Fax: +91-22-2820 2002

CIN No.: L32300MH1981PLC023637. Website: www.onida.com



OWNER'S PRIDE

The meeting of the Board of Directors commenced at 4:47 p.m. and concluded at 7:22 p.m.

You are requested to kindly take the same on record.

Thanking you.

**for MIRC Electronics Limited**

**Vijay Mansukhani**  
**Chairman & Managing Director**  
**DIN: 01041809**

Encl: - As above

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OWNER'S PRIDE

20<sup>th</sup> May, 2026

Ref. No. 20/2026-27

To, The Manager - Corporate Compliance BSE Limited 25 <sup>th</sup> Floor, P.J. Towers, Dalal Street, Mumbai-400 001	To, The Manager - Corporate Compliance National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai- 400 051
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Respected Sir/Madam,

**Ref: Scrip Code: BSE - 500279, NSE - MIRCELECTR**

**Sub: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. M M Nissim & Co LLP, Chartered Accountants (Firm Registration No.:107122W/W100672), Statutory Auditors of the Company have issued Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and financial year ended 31<sup>st</sup> March, 2026.

Kindly take the same on record.

Thanking you.

**for MIRC Electronics Limited**

**Vijay Mansukhani**  
**Chairman & Managing Director**  
**DIN: 01041809**

**MIRC ELECTRONICS LIMITED**

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**Independent Auditor's Report on the Audited Financial Results of MIRC ELECTRONICS LIMITED for the Quarter and Year ended 31<sup>st</sup> March 2026**

To,  
The Board of Directors,  
MIRC Electronics Limited

**Opinion**

1. We have audited the accompanying financial results ("the Statement") of **MIRC ELECTRONICS Limited** ("the Company") for the quarter and year ended 31<sup>st</sup> March, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:
  - a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
  - b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the quarter and year ended 31 March 2026.

**Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial results.



### Emphasis of Matter

4. We draw attention to Note 4 to the financial results, which describe the key financial and operational developments that the Company has initiated during the year and consequently recognized costs associated to restructuring amounting to Rs. 240 Lakhs, Write-down to inventory amounting to Rs. 2,939 Lakhs and gain on sale of non-core assets amounting to Rs. 2,056 Lakhs as exceptional item.

Our opinion is not modified in respect of this matter.

### Managements and Board of Directors' Responsibilities for the Financial Results

5. This statement, which includes the financial results, is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The statement has been prepared on the basis of the Financial Statements for the quarter and year ended 31st March 2026. This responsibility includes preparation and presentation of the Financial Results for the quarter and year ended 31st March 2026 that give a true and fair view of the net loss 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 of 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.
6. In preparing the financial results, the Management and the Board of Directors are 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.
7. The Board of Directors is responsible for overseeing the Company's financial reporting process.



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

8. Our objectives are to obtain reasonable assurance about whether the 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 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 these financial results.
  
9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the 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 control 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 by 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 Management and 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 appropriateness of this assumption. 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 financial results 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
  - Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the 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

10. The financial results for the quarter and year ended 31st March 2025 have been reviewed / audited by another auditor who has expressed an unmodified opinion on those statements based on their review for the quarter and year ended 31st March 2025 and audit report for the financial year ended 31st March 2025.
11. The financial results include the results for the quarter ended 31st March 2026 being the balancing figure between audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our conclusion on the statement is not modified in respect to the above matters

**For M M Nissim & Co LLP**  
**Chartered Accountants**  
(Reg. No. 107122W/W100672)

**Ankur Shah**

Partner

Membership No. 114771

UDIN: 26114771CUFLVB3853

Place: Mumbai

Date: May 20, 2026



**MIRC ELECTRONICS LIMITED**

Regd. Office : Onida House, G-1, MIDC, Mahakali Caves Road, Andheri (East), Mumbai - 400093

CIN No. : L32300MH1981PLC023637. Website : www.onida.com

**Financial Results for the Quarter and Year ended 31st March, 2026**

Rs. In Lakhs

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited (Refer note 3)	Unaudited	Audited (Refer note 3)	Audited	Audited
	<b>Income</b>					
1	Revenue from operations	14,381	21,204	20,072	66,001	74,669
2	Other Income	490	345	385	1,082	1,073
3	<b>Total Income (1+2)</b>	<b>14,871</b>	<b>21,549</b>	<b>20,457</b>	<b>67,083</b>	<b>75,742</b>
	<b>Expenses</b>					
	a. Cost of raw materials and components consumed	1,661	1,839	2,645	8,675	18,706
	b. Purchase of Contract Manufactured goods	5,833	16,009	12,562	36,169	34,280
	c. (Increase) / decrease in inventories of finished goods, work-in-progress and Contract Manufactured goods	2,764	(5,105)	(2,682)	(1,791)	3,075
	d. Project bought outs and other direct costs	1,568	5,963	3,907	14,372	3,907
	e. Employee benefits expense	1,245	1,466	1,464	5,439	6,055
	f. Finance cost	349	420	295	1,639	1,460
	g. Depreciation and amortisation expense	170	153	151	649	657
	h. Other expenses	2,838	1,866	2,220	8,033	7,832
4	<b>Total Expenses</b>	<b>16,428</b>	<b>22,611</b>	<b>20,562</b>	<b>73,185</b>	<b>75,972</b>
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>(1,557)</b>	<b>(1,062)</b>	<b>(105)</b>	<b>(6,102)</b>	<b>(230)</b>
6	Exceptional items (Refer note 4 and 5)	(3,179)	(249)	223	(1,372)	
7	<b>Profit / (Loss) after exceptional item and before tax (5+6)</b>	<b>(4,736)</b>	<b>(1,311)</b>	<b>118</b>	<b>(7,474)</b>	<b>(230)</b>
8	Tax Expense	-	-	-	-	-
9	<b>Profit / (Loss) after tax (7-8)</b>	<b>(4,736)</b>	<b>(1,311)</b>	<b>118</b>	<b>(7,474)</b>	<b>(230)</b>
10	<b>Other Comprehensive (Loss) / Income (net of tax)</b>					
	Items that will not be reclassified to Profit or Loss					
	Remeasurement of the defined benefit plans	(13)	93	(93)	26	(108)
11	<b>Total Comprehensive Profit / (Loss) (9+10)</b>	<b>(4,749)</b>	<b>(1,218)</b>	<b>25</b>	<b>(7,448)</b>	<b>(338)</b>
12	Paid Up Equity Share Capital (face value of Re.1/- each)	3,696	3,696	2,311	3,696	2,311
13	Other equity				20,082	10,261
14	<b>Earnings Per Share* (face value of Re.1/- each) - in Rupees</b>					
	Basic and Diluted - before exceptional item	(0.42)	(0.29)	0.05	(2.00)	(0.10)
	Basic and Diluted - after exceptional item	(1.28)	(0.36)	0.05	(2.45)	(0.10)

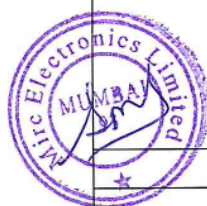
\* Not annualised for the quarters.



**MIRC ELECTRONICS LIMITED**  
Statement of Assets and Liabilities as at 31st March, 2026

Rs. In Lakhs

Sr. No.	Particulars	As at 31st March, 2026	As at 31st March, 2025
		Audited	Audited
	<b>Assets</b>		
	<b>Non-current assets</b>		
1.	Property, plant and equipment	6,814	7,161
2.	Capital work-in-progress	48	4
3.	Right of use assets	365	36
4.	Other intangible assets	8	5
5.	Financial assets		
	a. Investments	-	163
	b. Others	403	341
6.	Income tax assets (net)	491	140
7.	Deferred tax assets (net)	-	-
8.	Other non-current Assets	1,727	3,405
	<b>Total non-current assets</b>	<b>9,856</b>	<b>11,255</b>
	<b>Current assets</b>		
9.	Inventories	14,117	19,038
10.	Financial assets		
	a. Investments	4,452	-
	b. Trade receivables	13,732	15,204
	c. Cash and cash equivalents	1,347	434
	d. Bank balances (other than 10.b)	2,380	1,887
	e. Others	268	255
11.	Other current assets	6,210	4,734
	<b>Total current assets</b>	<b>42,506</b>	<b>41,552</b>
	<b>Total assets</b>	<b>52,362</b>	<b>52,807</b>
	<b>Equity and liabilities</b>		
	<b>Equity</b>		
12.	Equity share capital	3,696	2,311
13.	Other equity	20,082	10,261
	<b>Total equity</b>	<b>23,778</b>	<b>12,572</b>
	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
14.	Financial liabilities		
	a. Borrowings	3,718	1,401
	b. Lease liabilities	193	21
15.	Provisions	836	916
	<b>Total non current liabilities</b>	<b>4,747</b>	<b>2,338</b>
	<b>Current liabilities</b>		
16.	Financial liabilities		
	a. Borrowings	3,671	8,736
	b. Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	169	52
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	16,022	26,318
	c. Lease liabilities	180	15
	d. Other financial liabilities	1,361	1,539
17.	Other current liabilities	1,865	747
18.	Provisions	569	490
	<b>Total current liabilities</b>	<b>23,837</b>	<b>37,897</b>
	<b>Total equity and liabilities</b>	<b>52,362</b>	<b>52,807</b>



**MIRC ELECTRONICS LIMITED**  
**Statement of Cash Flow for the year ended 31st March 2026**

Rs. in lakhs

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
	Audited	Audited
<b>Cash flow from Operating Activities</b>		
<b>Loss before tax</b>	(7,474)	(230)
<b>Adjustments for :</b>		
Depreciation and amortisation expenses	649	656
Exceptional Gain on Sale of Non-core Assets	(2,056)	-
Gain/Loss on disposal of property, plant and equipment	(4)	21
Provision creation/(reversal) on Inventory	3,347	(739)
Net unrealised foreign exchange difference	22	28
Provision for doubtful debts	201	147
Liabilities written back	(55)	-
Finance expenses	1,639	1,460
Interest income	(512)	(125)
Gain on Sale of Mutual Funds	(149)	-
Unrealised Mark to Margin on Mutual funds Investment	(54)	-
Dividend Income	-	(11)
<b>Working capital adjustments :</b>		
Increase/(decrease) in trade payables	(10,143)	(3,548)
Increase/(decrease) in Provisions, lease liability and other financial and current liabilities	1,111	497
(Increase)/Decrease in trade receivables	1,271	-
(Increase)/decrease in inventories	1,574	5,451
(Increase)/Decrease in current financial assets and other current	266	(1,570)
	(10,367)	2,037
Income tax paid (Net)	(351)	260
<b>Net cash generated from/(used in) operating activities (A)</b>	<b>(10,718)</b>	<b>2,297</b>
<b>Investing activities</b>		-
Payments for Purchase of Property Plant and Equipment	(1,837)	(96)
Proceeds on Sale of Property Plant and Equipment	3,408	94
Investment in Bank Fixed Deposits	(494)	(874)
Interest received	497	101
Investment in Mutual Funds Units	(4,193)	-
<b>Net cash generated from investing activities (B)</b>	<b>(2,619)</b>	<b>(775)</b>
<b>Financing activities</b>		
Proceeds from issue of Equity shares (Net of issue expenses)	18,618	-
Proceeds from long term borrowings	6,000	1,283
Repayment of long term borrowings	(1,296)	(679)
Repayment of short term borrowings (net)	(7,452)	(738)
Interest paid	(1,620)	(1,465)
<b>Net cash used in financing activities (C)</b>	<b>14,250</b>	<b>(1,599)</b>
Net decrease in cash and cash equivalents (A + B + C)	913	(77)
Cash and cash equivalents at the beginning of the year	434	511
<b>Cash and cash equivalents at year end</b>	<b>1,347</b>	<b>434</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	4	6
Balances with banks	763	32
Cheques in hand	580	396
<b>Cash and cash equivalents</b>	<b>1,347</b>	<b>434</b>



**Notes :-**

1. The above results as reviewed by the Audit Committee and have been taken on record at the meeting of the Board of Directors held on 20th May, 2026. These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended)(Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
2. The Statutory auditors of the Company have conducted an audit of these financial results of the Company for the quarter and year ended 31st March, 2026 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulation 2015, as amended and have expressed an unmodified opinion of these audited results.
3. The figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year and the year to date figures upto the third quarter of the respective financial years.

**4 Key Financial and Operational Developments:**

During the year under review, the Company undertook various strategic, financial and operational initiatives as part of its ongoing restructuring and business transformation exercise. These initiatives were directed towards rationalization of operations, liquidity augmentation, improving working capital management and repositioning the business in line with the Company's revised operational and financial priorities. Pursuant to the approval of Board of Directors and Shareholders, as applicable, during the year, the Company has completed fund-raising initiatives to strengthen liquidity and working capital position:

- a) Issue of 6,000 Fully Paid, Unlisted, Senior, Secured, Redeemable, 12% Non-Convertible Debentures (NCDs), each having a face value of Rs. 1,00,000 aggregating to Rs.6,000 lakhs, on private placement basis for working capital and business purposes, redeemable at agreed terms.
- b) Rights Issue of 4,94,89,845 Equity Shares of face value of Re.1 each at an issue price of Rs.10 per share (including premium of Rs.9 per share), aggregating to Rs.4,948 lakhs.
- c) Preferential Allotment of 8,89,49,900 fully paid Equity Shares of face value of Re.1 each at an issue price of Rs.16.81 per share (including premium of Rs.15.81 per share), aggregating to Rs.14,952 lakhs.

The funds raised through the above issuances have been utilized towards working capital requirements, general corporate purposes and other business requirements in line with the stated objects of the respective issuances.

Pursuant to the preferential allotment of Equity Shares during the year, the shareholding pattern of the Company has undergone a change as summarized below:

Sr. No.	Category	Pre-Issue Shareholding		Post-Issue Shareholding	
		No of Shares	%	No of Shares	%
A	<b>Promoter holding</b>				
1	Indian				
	Individual	3,36,14,073	11.99	3,36,14,073	9.10
	Bodies Corporate	11,60,37,696	41.38	11,60,37,696	31.41
	<b>Sub Total</b>	<b>14,96,51,769</b>	<b>53.37</b>	<b>14,96,51,769</b>	<b>40.51</b>
2	Foreign Promoters	-	-	-	-
	<b>Sub Total (A)</b>	<b>14,96,51,769</b>	<b>53.37</b>	<b>14,96,51,769</b>	<b>40.51</b>
B	<b>Non Promoters holdings</b>				
1	Institutional Investors	-	-	-	-
2	Non Institutional Investors	-	-	-	-
3	Other (Public including NRIs)	13,07,90,695	46.63	21,97,40,595	59.49
	<b>Sub Total (B)</b>	<b>13,07,90,695</b>	<b>46.63</b>	<b>21,97,40,595</b>	<b>59.49</b>
	<b>Grand Total (A)+(B)</b>	<b>28,04,42,464</b>	<b>100.00</b>	<b>36,93,92,364</b>	<b>100.00</b>

Further, the Company is in the process of raising additional funds through issuance of Warrants.

The Company has also appointed a Chief Executive Officer (CEO) and initiated a rebranding and business repositioning exercise as part of its broader restructuring process.

As part of its organizational restructuring and cost optimization measures, the Company undertook rationalization of resources during the year. The associated costs amounting to Rs.240 lakhs has been disclosed as an exceptional item in the financial results.

Further, based on management assessment and detailed review of inventory ageing, realizability and prevailing market conditions, certain inventories were reassessed and brought down to their Net Realisable Value (NRV). The reassessment was carried out considering the nature of inventory, expected realizable value and current market conditions. Consequently, the Company recognized an inventory write-down amounting to Rs. 2,939 lakhs during the year, which has been disclosed as an exceptional item in the financial results.

As part of its restructuring and asset optimization initiatives, the Company has also undertaken liquidation / monetization of certain non-core assets, including sale of its property situated at MIDC, Andheri, resulting in profit on sale of Rs.2,056 lakhs, which has been recognized in the financial results. The Company is also evaluating / undertaking redevelopment of its Head Office premises as part of its overall restructuring and business transformation exercise.

Management believes that these initiatives will enhance financial flexibility and support sustainable growth.

**5 Exceptional items also include :**

- a) Rs.249 lakhs accounted in quarter ended December 2025 representing changes to employee benefit plans arising from legislative amendments referred to as the "New Labour Codes".
  - b) Rs.223 lakhs accounted in quarter ended March 2025 representing write back of E-waste obligation on reassessment as per statutory requirements.
- 6 The Company is engaged in the business of consumer durables. Based on the similarity of activities/products, risk and reward structure, organisation reporting structure and internal reporting systems, the Company has structured its operations into one operating segment viz. "Consumer Durables" and as such there is no separate reportable segment as defined by Ind AS 108 "Operating segments."
  - 7 Previous quarters, and previous year ended figures have been regrouped and rearranged wherever necessary to confirm to the current quarter's classifications.



For MIRC ELECTRONICS LIMITED

*(Signature)*

V. J. Mansukhani

Chairman and Managing Director

DIN : 01041809

Place : Mumbai

Date : 20th May, 2026

**Annexure 2**

**Disclosures pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.**

<b>Particulars</b>	<b>Details</b>
<b>Name of the Auditors</b>	M/s. M M Nissim & Co LLP, Chartered Accountants (FRN 107122W/W100672)
<b>Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise</b>	Appointment of Statutory Auditors.
<b>Date of appointment/re-appointment/cessation (as applicable) &amp; term of appointment/re-appointment</b>	Subject to approval of shareholders at the ensuing Annual General Meeting, M/s. M M Nissim & Co LLP shall hold office from the conclusion of the 45th Annual General Meeting till the conclusion of the 50th Annual General Meeting of the Company.
<b>Brief profile (in case of appointment)</b>	<p>M/s. M M Nissim &amp; Co LLP, established in 1946, is a multi-disciplinary professional services firm offering a wide spectrum of services to leading corporates, including multinationals across diverse sectors.</p> <p>The firm has a strong PAN-India presence with offices in Mumbai, Delhi-NCR, Kolkata, Chennai and Bengaluru.</p> <p>The Firm holds a valid 'Peer Review' certificate as issued by 'ICAI'.</p>
<b>Disclosure of relationships between directors (in case of appointment of a director).</b>	Not Applicable