MONOLITHISCH INDIA LIMITED

CIN : L26999WB2018PLC227534

CONSOLIDATED PROFIT & LOSS STATEMENT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

(Amount In lakhs, except per share data)

S. No.	PARTICULARS	Quarter Ended			Half year ended		Year Ended
		30 September, 2026	30 June, 2026	30 Sep, 2025	30 September, 2026	30 September, 2025	31 March, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A	**CONTINUING OPERATIONS**						
1	Revenue from Operations	5,359.29	4,719.44	2,848.14	10,078.73	5,728.27	13,529.32
2	Other Income	17.63	109.00	93.93	126.62	93.93	169.55
3	**Total Revenue (1 + 2) :**	**5,376.92**	**4,828.44**	**2,942.07**	**10,205.35**	**5,822.20**	**13,698.88**
4	**Expenses :**						
	- Cost of materials consumed	1,023.14	648.31	1,293.83	1,671.45	2,768.35	5,650.41
	- Purchases of Stock-in-Trade	655.76	437.89	62.54	1,093.66	81.53	708.18
	- Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-Trade	107.32	73.70	18.69	181.02	18.54	(182.72)
	- Employee Benefit Expenses	120.30	128.21	92.85	248.52	181.03	407.06
	- Finance Costs	40.36	8.38	9.29	48.74	24.02	40.23
	- Depreciation and Amortization Expenses	70.52	62.39	45.13	132.91	87.61	237.99
	- Other Expenses	1,873.07	2,120.33	839.61	3,993.41	1,479.77	3,749.91
	Total Expenses (4) :	**3,890.47**	**3,479.23**	**2,361.95**	**7,369.70**	**4,640.85**	**10,611.08**
5	**Profit/(Loss) before exceptional and tax (3-4)**	**1,486.44**	**1,349.21**	**580.12**	**2,835.65**	**1,181.36**	**3,087.80**
6	Exceptional Items	-	-	-	-	-	-
7	**Profit/(Loss) before tax (5+/-6)**	**1,486.44**	**1,349.21**	**580.12**	**2,835.65**	**1,181.36**	**3,087.80**
8	**Tax Expense:**						
	- Current Tax	375.84	338.23	132.14	714.07	286.54	804.05
	- Deferred Tax	2.46	4.20	(7.88)	6.66	14.59	(20.14)
	- Earlier Year Short/Excess Tax	(9.25)	-	-	(9.25)	-	1.25
9	**Profit / (Loss) from continuing operations (7-8)**	**1,117.40**	**1,006.77**	**455.85**	**2,124.18**	**880.23**	**2,302.63**
B	**DISCONTINUING OPERATIONS**						
10	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
11	Tax expense discontinuing operations	-	-	-	-	-	-
12	**Profit / (Loss) from discontinuing operations (10-11)**	-	-	-	-	-	-
13	**Profit / (Loss) for the period (9-12)**	1,117.40	1,006.77	455.85	2,124.18	880.23	2,302.63
14	**Paid Up Equity Share (Face Value Rs 10/-)**	2,173.60	2,173.60	2,173.60	2,173.60	2,173.60	2,173.60
15	**Reserves (excluding revaluation reserves)**	13,021.09	11,903.99	9,479.61	13,021.09	9,479.61	10,896.90
16	**Earnings per share (in Rs.)**						
	- Basic	5.14	4.63	2.22	9.77	4.33	11.22
	- Diluted	5.14	4.63	2.22	9.77	4.33	11.22

The accompanying notes are an integral part of the financial results

For and on behalf of the Board of Directors
MONOLITHISCH INDIA LIMITED

Harsh Tekriwal

(Harsh Tekriwal)
DIN: 07147021
Managing Director

Supriya Kumari

(Supriya Kumari)
PAN: GDRPK7473R
CFO

MONOLITHISCH INDIA LIMITED * PURULIA *

Agrawal

(Deepa Vijay Agrawal)
Company Secretary

Date : 24th October, 2026
Place : Ranchi

R K JAGETIYA & CO. FRN 146264W Chartered Accountants

P.N. & Company CA FRN:016783C Chartered Accountants

MONOLITHISCH INDIA LIMITED

CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER, 2026

CIN : L26999WB2018PLC227534

(Amount In lakhs)

	PARTICULARS	As at 30 September, 2026	As at 31 March, 2026
		Unaudited	Audited
A	**EQUITY AND LIABILITIES :-**		
1	**Shareholders' Funds :**		
	(a) Share capital	2,173.60	2,173.60
	(b) Reserves and surplus	13,021.09	10,896.90
		15,194.69	**13,070.50**
2	**Minority Interest**	0.01	0.01
3	**Share application money pending allotment :**	-	-
4	**Non-current liabilities :**		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	17.06	14.76
		17.06	**14.76**
5	**Current liabilities :**		
	(a) Short-term borrowings	917.72	648.16
	(b) Trade payables		
	- total outstanding dues of Micro enterprises and Small enterprises ; and	547.79	138.73
	- total outstanding dues of creditors other than Micro enterprises and Small enterprises	427.93	220.98
	(c) Other current liabilities	1,061.76	428.24
	(d) Short-term provisions	177.17	12.40
		3,132.37	**1,448.52**
	TOTAL :	**18,344.13**	**14,533.81**
B	**ASSETS :-**		
1	**Non-current assets :**		
	(a) Property, plant and equipment and Intangible Assets	4,309.85	2,492.62
	- Property, Plant & Equipments	-	-
	- Intangible Assets	356.01	356.01
	- Goodwill on Consolidation	721.48	1,097.75
	- Capital Work in Progress	**5,387.34**	**3,946.37**
	(b) Non Current Investments	-	695.93
	(c) Deferred tax assets (net)	21.15	27.81
	(d) Long term loans and advances	1,176.69	490.54
	(e) Other non-current assets	670.62	145.66
		1,868.46	**1,359.94**
2	**Current assets :**		
	(a) Current Investments	-	-
	(b) Inventories	4,876.93	3,824.67
	(c) Trade receivables	4,035.19	2,324.09
	(d) Cash and Bank Balances	1,669.69	2,708.53
	(e) Short-term loans and advances	503.44	352.97
	(f) Other current assets	3.09	17.26
		11,088.34	**9,227.51**
	TOTAL :	**18,344.13**	**14,533.81**
	Contingent Liabilities and Commitments		
	See accompanying notes to the financial statements		

For and on behalf of the Board of Directors
MONOLITHISCH INDIA LIMITED

(Harsh Tekriwal)
DIN: 07147124
Managing Director

(Supriya Kumari)
PAN: GDRPK7473R
CFO

(Deepa Vijay Agrawal)
Company Secretary

Date : 24th October, 2026
Place : Ranchi

MONOLITHISCH INDIA LIMITED

CIN : L26999WB2018PLC227534

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

(Amount In lakhs)

PARTICULARS	As at 30 September, 2026	As at 31 March, 2026
	Unaudited	Audited
Cash Flow from Operating Activity :		
Profit for the year before Taxation	2,835.65	3,087.80
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and Amortization	132.91	237.99
Gratuity Expenses	2.29	25.50
Interest income on Fixed Deposit	(44.58)	(154.71)
Short term profit on sale of listed equity shares	(78.09)	(7.74)
Provision for Bad Debts	-	3.80
Finance Cost	48.74	40.23
Operating Profit before working capital changes	**2,896.92**	**3,232.88**
Changes in Asset and Liabilities :		
(Increase)/Decrease in Inventories	(1,052.27)	(698.17)
(Increase)/Decrease in Trade Receivables	(1,711.09)	136.24
(Increase)/Decrease in Short term loans and advances	(134.13)	(242.72)
(Increase)/Decrease in Other current assets	14.17	-
Proceeds from withdrawal of fixed deposit	250.00	-
Increase/(Decrease) in Trade Payables	616.01	(355.54)
Increase/(Decrease) in Other Current Liabilities	615.31	75.33
Net Cash Flows from Operation	1,494.93	2,148.02
Less: Income tax paid (net of refunds)	(558.71)	(769.09)
NET CASH FROM/(USED IN) OPERATING ACTIVITIES :	**936.22**	**1,378.93**
Cash Flow From Investing Activity :		
Sale/(Purchase) of Fixed Assets including of capital work in progress	(1,573.88)	(2,385.94)
Net cash paid for the acquisition wholly owned subsidiary	-	(1,790.00)
Disposal/(Investment) in Quoted Shares & Securities	695.93	(695.93)
Investment in Fixed Deposits	-	(450.00)
(Increase)/Decrease in Long term loans and advances	(686.15)	(153.16)
(Increase)/Decrease in Non-Current Assets	(524.96)	(64.17)
Short term profit on sale of listed equity shares	78.09	7.74
Interest income on Fixed Deposit	44.58	137.45
NET CASH FROM/(USED IN) INVESTING ACTIVITIES :	**(1,966.38)**	**(5,394.01)**
Cash Flow from Financing Activity :		
Proceeds from long-term borrowings	-	-
Proceeds from Short-term borrowings	269.56	-
Repayment of Short-term borrowings	-	(969.95)
Proceeds from Issue of Equity Shares (Net)	-	7,246.19
Finance Cost (Including adjustment of Interest accrued but not due on borrowings)	(28.22)	(38.02)
NET CASH FROM/(USED IN) FINANCING ACTIVITIES :	**241.34**	**6,238.22**
Net Changes in Cash and Cash Equivalents	(788.83)	2,223.14
Cash and cash equivalents at the beginning of the year	2,258.52	35.38
Cash and cash equivalents at the end of the year	**1,469.69**	**2,258.52**

Notes:-

1. Cash and Cash Equivalents Comprises :		
Cash in hand	9.29	8.44
Bank Balances :		-
- In Current Account	545.71	40.26
- In Deposit Account	-	-
Fixed Deposit having maturity less than 3 Months	914.70	2,209.82
Cash and cash equivalents at the end of the year	**1,469.69**	**2,258.52**

2. Cash flows are reported using the indirect method,whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.

For and on behalf of the Board of Directors
MONOLITHISCH INDIA LIMITED

(Harsh Tekriwal) (Supriya Kumari)
DIN: 07147021 PAN: GDRPK7473R
Managing Director CFO

(Deepak Vijay Agrawal)
Company Secretary

Date : 24th October, 2026
Place : Ranchi

Notes on Consolidated Financial Results for the quarter and half year ended 30th September, 2026:-

1 The above consolidated financial result for the quarter and half year ended 30th September, 2026 have been reviewed by the Audit Committee and have been approved by the Board of Directors of the company at their respective meetings held on 24th October, 2026.

2 The Consolidated results for the quarter and half year ended 30th September, 2026 have been reviewed by the statutory auditors of the company in compliance with regulation 33 of SEBI(listing obligations and disclosure requirements) regulation, 2015.

3 As per Accounting standard 17 on "Segment Reporting" (AS-17), the company is primarily engaged in the business of "Manufacturing of refractory materials used in Steel Plants/Secondary Steel Plant, and Furnaces". Accordingly ,the Company is a single segment Company and no segment wise disclosure is applicable.

4 As per MCA notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018 are exempted from compulsory requirement of adoption of IND-AS, accordingly Company has continued disclosure under Indian GAAP.

5 Earning Per Share are calculated on weighted average of the Share Capital Outstanding during the year quarter period EPS is not annualized (AS-20)

6 Participation in Mine Block Auctions :-
During the qurter ended 30th September, 2026, the Parent Company participated in the auction process for mine blocks and was successful in securing one mine block for total lease term capacity of 35.50 Lakhs MT over 5 years. In connection with the successful bid, the Company deposited ₹4.82 crore towards Long-Term Earnest Money Deposit (EMD)/Security Deposit, which has been classified under the appropriate head of non-current assets in the financial statements.

7 The figures for the corresponding previous periods have been regrouped/rearranged wherever necessary to make them comparable.

For and on behalf of the Board of Directors
MONOLITHISCH INDIA LIMITED

P.N. & Company Chartered Accountants FRN:016783C

(Harsh Tekriwal)
DIN: 07147021
Managing Director

(Supriya Kumari)
PAN: GDRPK7473R
CFO

MONOLITHISCH INDIA LIMITED * PURULIA *

(Deepa Vijay Agrawal)
Company Secretary & Compliance Officer

Date : 24th October, 2026
Place : Ranchi

R K Jagetiya & Co

Chartered Accountants
Address- B-303, Eklavya CHSL, N. L. Complex,
Dahisar East, Mumbai – 400068
Mobile+91 9820800926
E-mail: rkjagetiyaco@gmail.com

P N & Company

Chartered Accountants
Address- 708, 7th Floor, Estate Plaza
Behind Mangal Tower, Kantatoli Chowk,
Old HB Road, Ranchi, Jharkhand 834001,
Mobile+91 9709148149, +91 8797000573
E-mail: pncranchi@gmail.com

INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QURTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

To,
The Board of Directors,
Monolithisch India Limited.

Introduction

We have reviewed the accompanying statement of unaudited Consolidated financial results of **Monolithisch India Limited** ("the Holding Company") and Mineral India Global Private limited, Metalurgica India Private Limited which are its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the **quarter and half year ended 30th September, 2026** ("the Statement"), being submitted by the Company pursuant to the requirements of **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended.

Management's Responsibility for the Statement

The Parent Company's Board of Directors is responsible for the preparation and presentation of the Statement in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with Companies (Accounting Standards) Rules, 2006, and other accounting principles generally accepted in India, and in compliance with the SEBI Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding of the assets of the Group 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 relevant to the preparation and presentation of the Statement.

Scope of Review

We conducted our review in accordance with the **Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity"**, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain

assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

As **Joint Auditors**, we have jointly planned and performed the review of the Statement and are jointly responsible for our conclusion.

Conclusion

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results:

- is not prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with the Companies (Accounting Standards) Rules, 2006, and other accounting principles generally accepted in India; and
- has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

Subsidiaries reviewed by one of the joint auditors: The Statement includes the interim financial results of 2 subsidiaries, whose interim financial results reflect total assets of ₹6,291.64 lakhs as at 30 September 2026, total revenues of ₹4196.77 lakhs, total net profit / (loss) after tax of ₹758.57 lakhs and net cash inflows / (outflows) of ₹145.93 lakhs for the half year ended 30 September 2026, as considered in the Statement. These interim financial results have been reviewed by one of the joint auditors of the Parent, M/s P N & Company, in their capacity as statutory auditors of those subsidiaries, whose reports have been furnished to the other joint auditor by the Management. The conclusion of the other joint auditor on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of such joint auditor and the procedures performed as stated in paragraph 3 above. Our conclusion is not modified in respect of this matter.

For P N & Company (Joint Auditor -1)
Chartered Accountants
Firm Registration No.: 016783C

CA Nilesh Patel
Membership No.: 144520
UDIN: 26144520XHVLUU8158
Place: Ranchi
Date: 24th October, 2026

For R K Jagetiya & Co (Joint Auditor -2)
Chartered Accountants
Firm Registration No.: 146264W

CA Ravi K Jagetiya
Membership No.: 134691
UDIN: 26134691UBRXKM5092
Place: Ranchi
Date: 24th October, 2026

MONOLITHISCH INDIA LIMITED

CIN : L26999WB2018PLC227534

STANDALONE PROFIT & LOSS STATEMENT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

(Amount In lakhs, except per share data)

S. No.	PARTICULARS	Quarter Ended			Half year ended		Year Ended
		30 September, 2026	30 June, 2026	30 Sep, 2025	30 September, 2026	30 September, 2025	31 March, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A	**CONTINUING OPERATIONS**						
1	Revenue from Operations	3,851.85	3,540.69	2,848.14	7,392.54	5,728.27	12,051.75
2	Other Income	75.60	136.88	92.98	212.48	92.98	177.47
3	**Total Revenue (1 + 2) :**	**3,927.45**	**3,677.57**	**2,941.12**	**7,605.02**	**5,821.25**	**12,229.22**
4	**Expenses :**						
	- Cost of materials consumed	544.70	170.08	1,293.83	714.79	2,768.35	4,998.40
	- Purchases of Stock-in-Trade	752.15	811.73	62.54	1,563.88	81.53	975.57
	- Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-Trade	47.11	63.28	18.69	110.39	18.54	(113.56)
	- Employee Benefit Expenses	78.56	80.27	92.85	158.83	181.03	357.82
	- Finance Costs	26.52	2.27	9.29	28.78	24.02	31.00
	- Depreciation and Amortization Expenses	54.60	48.78	45.13	103.38	87.61	211.80
	- Other Expenses	1,420.69	1,582.98	839.34	3,003.67	1,479.32	3,161.24
	Total Expenses (4) :	**2,924.33**	**2,759.39**	**2,361.67**	**5,683.72**	**4,640.39**	**9,622.28**
5	**Profit/(Loss) before exceptional and tax (3-4)**	**1,003.12**	**918.18**	**579.45**	**1,921.29**	**1,180.85**	**2,606.94**
6	Exceptional Items	-	-	-	-	-	-
7	**Profit/(Loss) before tax (5+/-6)**	**1,003.12**	**918.18**	**579.44**	**1,921.29**	**1,180.85**	**2,606.94**
8	**Tax Expense:**						
	- Current Tax	249.58	223.86	132.14	473.44	286.54	676.97
	- Deferred Tax	2.16	3.14	(5.74)	5.30	12.45	(10.29)
	- Earlier Year Short/Excess Tax	(9.25)	-	-	(9.25)	-	0.84
	Total Tax Expenses :	242.49	227.00	126.40	469.49	298.99	667.52
9	**Profit / (Loss) from continuing operations (7-8)**	**760.63**	**691.18**	**453.04**	**1,451.80**	**881.86**	**1,939.43**
B	**DISCONTINUING OPERATIONS**						
10	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
11	Tax expense discontinuing operations	-	-	-	-	-	-
12	**Profit / (Loss) from discontinuing operations (10-11)**	-	-	-	-	-	-
13	**Profit / (Loss) for the period (9-12)**	760.63	691.18	453.04	1,451.80	881.86	1,939.43
14	**Paid Up Equity Share (Face Value Rs 10/-)**	2,173.60	2,173.60	2,173.60	2,173.60	2,173.60	2,173.60
15	**Reserves (excluding revaluation reserves)**	11,985.65	11,225.04	9,477.14	11,985.65	9,477.14	10,533.86
16	**Earnings per share (in Rs.)**						
	- Basic	3.50	3.18	2.22	6.68	4.33	9.45
	- Diluted	3.50	3.18	2.22	6.68	4.33	9.45

The accompanying notes are an integral part of the financial Results

As per our report of evaluation attached.

For and on behalf of the Board of Directors
MONOLITHISCH INDIA LIMITED

(Harsh Tekriwal)
DIN: 07147025
Managing Director

(Supriya Kumari)
PAN: GDRPK7473R
CFO

(Deepa Vijay Agrawal)
Company Secretary

Date : 24th October, 2026
Place : Ranchi

MONOLITHISCH INDIA LIMITED

CIN : L26999WB2018PLC227534

STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER, 2026

(Amount in lakhs)

	PARTICULARS	As at 30 September, 2026	As at 31 March, 2026
		Unaudited	Audited
A	**EQUITY AND LIABILITIES :-**		
1	**Shareholders' Funds :**		
	(a) Share capital	2,173.60	2,173.60
	(b) Reserves and surplus	11,985.65	10,533.86
	(c) Money Received against Share Warrants	-	-
		14,159.25	**12,707.46**
2	**Share application money pending allotment**		-
3	**Non-current liabilities :**		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	12.67	10.47
		12.67	**10.47**
4	**Current liabilities :**		
	(a) Short-term borrowings	917.72	347.49
	(b) Trade payables		
	- total outstanding dues of Micro enterprises and Small enterprises ; and	424.22	60.44
	- total outstanding dues of creditors other than Micro enterprises and Small enterprises	256.15	150.58
	(c) Other current liabilities	705.37	289.82
	(d) Short-term provisions	70.71	11.90
		2,374.16	**860.23**
	TOTAL :	**16,546.08**	**13,578.16**
B	**ASSETS :-**		
1	**Non-current assets :**		
	(a) Property, plant and equipment and Intangible Assets		
	- Property, Plant & Equipments	2,270.21	1,789.27
	- Intangible Assets	-	-
	- Capital Work in Progress	-	326.39
		2,270.21	**2,115.66**
	(b) Non Current Investments	2,308.79	3,004.72
	(c) Deferred tax assets (net)	14.52	19.82
	(d) Long term loans and advances	1,176.69	490.54
	(e) Other non-current assets	613.80	132.07
		4,113.81	**3,647.16**
2	**Current assets :**		
	(a) Current Investments	-	-
	(b) Inventories	3,586.43	2,303.54
	(c) Trade receivables	2,549.94	1,780.42
	(d) Cash and Bank Balances	1,482.07	2,666.83
	(e) Short-term loans and advances	2,540.53	1,047.30
	(f) Other current assets	3.09	17.26
		10,162.06	**7,815.34**
	TOTAL :	**16,546.08**	**13,578.16**
	Contingent Liabilities and Commitments		
	See accompanying notes to the financial statements		

For and on behalf of the Board of Directors
MONOLITHISCH INDIA LIMITED

(Harsh Tekriwal)
DIN: 07147031
Managing Director

(Supriya Kumari)
PAN: GDRPK7473R
CFO

(Deepa Vijay Agrawal)
Company Secretary & Compliance Officer

Date : 24th October, 2026
Place : Ranchi

MONOLITHISCH INDIA LIMITED

CIN : L26999WB2018PLC227534

STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

(Amount in lakhs)

PARTICULARS	As at 30 September, 2026	As at 31 March, 2026
	Unaudited	Audited
Cash Flow from Operating Activity :		
Profit for the year before Taxation	1,921.29	2,606.94
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and Amortization	103.38	211.80
Gratuity Expenses	2.19	20.70
Interest income on Fixed Deposit	(44.25)	(151.91)
Short term profit on sale of listed equity shares	(78.09)	(7.74)
Provision for Bad Debts	-	3.80
Trading Expneses	0.00	-
Finance Cost	28.78	31.00
Interest on Loan Given to Subsidiary	(71.18)	(14.61)
Operating Profit before working capital changes	1,862.13	2,699.99
Changes in Asset and Liabilities :		
(Increase)/Decrease in Inventories	(1,282.89)	(857.37)
(Increase)/Decrease in Trade Receivables	(769.52)	139.39
(Increase)/Decrease in Short term loans and advances	30.26	(30.34)
(Increase)/Decrease in Other current assets	14.17	(17.26)
Proceeds from withdrawal of fixed deposit	250.00	-
Increase/(Decrease) in Trade Payables	469.35	(384.82)
Increase/(Decrease) in Other Current Liabilities	399.27	57.43
Net Cash Flows from Operation	972.77	1,607.04
Less: Income tax paid (net of refunds)	(418.70)	(662.99)
NET CASH FROM/(USED IN) OPERATING ACTIVITIES :	**554.07**	**944.05**
Cash Flow From Investing Activity :		
Sale/(Purchase) of Fixed Assets including Capital Work in Progress	(257.93)	(1,163.40)
Investment in Subsidiary	-	(2,298.79)
Disposal/(Investment) in Quoted Shares & Securities	695.93	(695.93)
Investment in Fixed Deposits	-	(450.00)
(Increase)/Decrease in Long term loans and advances	(686.15)	(227.99)
(Increase)/Decrease in Non-Current Assets	(481.73)	
Short term profit on sale of listed equity shares	78.09	7.74
Interest income on Fixed Deposit	44.25	151.91
Loan given to Subsidiary	(1,438.99)	(914.54)
NET CASH FROM/(USED IN) INVESTING ACTIVITIES :	**(2,046.52)**	**(5,591.00)**
Cash Flow from Financing Activity :		
Proceeds from long-term borrowings	-	-
Proceeds from Short-term borrowings	900.23	-
Repayment of Short-term borrowings	(330.00)	(384.72)
Proceeds from Issue of Equity Shares (Net)	-	7,246.19
Finance Cost (Including adjustment of Interest accrued but not due on borrowings)	(12.52)	(30.58)
NET CASH FROM/(USED IN) FINANCING ACTIVITIES :	**557.71**	**6,830.89**
Net Changes in Cash and Cash Equivalents	(934.74)	2,183.94
Cash and cash equivalents at the beginning of the year	2,216.83	32.89
Cash and cash equivalents at the end of the year	**1,282.08**	**2,216.83**

Notes:-

1. Component of Cash and Cash equivalents:

Cash in hand	0.21	0.60
Balance With banks	367.16	6.41
Fixed Deposit having maturity less than 3 Months	914.70	2,209.82
Other Bank Balance	-	-
	1,282.08	**2,216.83**

2. Cash flows are reported using the indirect method,whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.

For and on behalf of the Board of Directors
MONOLITHISCH INDIA LIMITED

(Harsh Tekriwal)
DIN: 07147021
Managing Director

(Supriya Kumari)
PAN:CDRPK7473R
CFO

(Deepa Vijay Agrawal)
Company Secretary & Compliance Officer

Date : 24th October, 2026
Place : Ranchi

Notes on Standalone Financial Result for the quarter and half year ended 30th September, 2026:-

1 The above standalone financial result for the quarter and half year ended 30th September, 2026 have been reviewed by the Audit Committee and have been approved by the Board of Directors of the company at their respective meetings held on 24th October, 2026.

2 The above standalone results for the quarter and half year ended 30th September, 2026 have been reviewed by the statutory auditors of the company in compliance with regulation 33 of SEBI(listing obligations and disclosure requirements) regulation, 2015.

3 As per Accounting standard 17 on "Segment Reporting" (AS-17), the company is primarily engaged in the business of "Manufacturing of refractory materials used in Steel Plants/Secondary Steel Plant, and Furnaces". Accordingly ,the Company is a single segment Company and no segment wise disclosure is applicable.

4 As per MCA notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018 are exempted from compulsory requirement of adoption of IND-AS, accordingly Company has continued disclosure under Indian GAAP.

5 Earning Per Share are calculated on weighted average of the Share Capital Outstanding during the Quarter ended is not annualized (AS-20).

6 Participation in Mine Block Auctions :-
During the qurter ended 30th September, 2026, the Company participated in the auction process for mine blocks and was successful in securing one mine block for total lease term capacity of 35.50 Lakhs MT over 5 years. In connection with the successful bid, the Company deposited ₹4.82 crore towards Long-Term Earnest Money Deposit (EMD)/Security Deposit, which has been classified under the appropriate head of non-current assets in the financial statements.

7 The figures for the corresponding previous periods have been regrouped and rearranged wherever necessary to make them comparable.

For and on behalf of the Board of Directors
MONOLITHISCH INDIA LIMITED

Harsh Tekriwal

(Harsh Tekriwal)
DIN: 07147021
Managing Director

Supriya Kumari

(Supriya Kumari)
PAN: GDRPK7473R
CFO

MONOLITHISCH INDIA LIMITED * PURULIA *

Agrawal

(Deepa Vijay Agrawal)
Company Secretary & Compliance Officer

Date:- 24th October, 2026.
Place : Ranchi

P.N. & Company FRN:016783C Chartered Accountants

R K Jagetiya & Co

Chartered Accountants
Address- B-303, Eklavya CHSL, N. L. Complex,
Dahisar East, Mumbai – 400068
Mobile+91 9820800926
E-mail: rkjagetiyaco@gmail.com

P N & Company

Chartered Accountants
Address- 708, 7th Floor, Estate Plaza
Behind Mangal Tower, Kantatoli
Chowk, Old HB Road, Ranchi,
Jharkhand 834001,
Mobile+91 9709148149, +91 8797000573
E-mail: pncranchi@gmail.com

INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QURTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

To,
The Board of Directors,
Monolithisch India Limited.

Introduction

We have reviewed the accompanying statement of unaudited Standalone financial results of **Monolithisch India Limited** ("the Company") for the **quarter and half year ended 30th September 2026** ("the Statement"), being submitted by the Company pursuant to the requirements of **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended.

Management's Responsibility for the Statement

The Company's Board of Directors is responsible for the preparation and presentation of the Statement in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with Companies (Accounting Standards) Rules, 2006, and other accounting principles generally accepted in India, and in compliance with the SEBI Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 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 relevant to the preparation and presentation of the Statement.

Scope of Review

We conducted our review in accordance with the **Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity"**, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

P.N. & Company FRN:016793C

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

As **Joint Auditors**, we have jointly planned and performed the review of the Statement and are jointly responsible for our conclusion.

Conclusion

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results:

- is not prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with the Companies (Accounting Standards) Rules, 2006, and other accounting principles generally accepted in India; and
- has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P N & Company (Joint Auditor -1)
Chartered Accountants
Firm Registration No.: 016783C

CA Nilesh Patel
Membership No.: 144520
UDIN: 26144520RWPKTA3499
Place: Ranchi
Date: 24th Oct, 2026

For R K Jagetiya & Co (Joint Auditor -2)
Chartered Accountants
Firm Registration No.: 146264W

CA Ravi K Jagetiya
Membership No.: 134691
UDIN: 26134691FHWJQM1200
Place: Ranchi
Date: 24th Oct, 2026

P N & Company
Chartered Accountants
FRN : 016783C

UTILIZATION OF IPO FUNDS CERTIFICATE
OF MONOLITHISCH INDIA LIMITED

To,
The Board of Directors,
Monolithisch India Limited
Plot No. 381, Village: - Utaraha
P.S. Neturia Purulia, WB 723121 IN

Dear Sir/ Ma'am,

Subject: Certificate of utilization of proceeds of the Initial Public Offer for Monolithisch India Limited ("the Company")

We have been requested to certify the utilization of the proceeds raised by the Company through its Initial Public Offer. For the purpose of certifying the statement set out below, we have examined the relevant documents, records, statements, and accounts of the Company pertaining to the application of Public Issue proceeds. Based on our review, we hereby certify that up to September 30, 2026, the Company has incurred the following expenditure:

Sr. No.	Objects as disclosed in the offer document	Amount as proposed in the Offer Document (INR Crore)	Total utilized amount [In Crores] At the end of the half year	Total unutilized amount [INR Crore]
1	Funding capital expenditure towards setting up of a manufacturing facility of the Company by purchase of land, building of factory shed, civil work and installation of additional plant and machinery therein	16.58	13.04	3.54
2	Investment in our Subsidiary, Metalurgica India Private Limited for financing its capital expenditure towards purchase of land, building of factory shed, civil work and installation of additional plant and machinery therein;	27.90	21.12	6.78
3	To meet working capital requirements	20.00	20.00	0.00
4	Issue related expenses in relation to issue	9.20	9.20	0.00
5	General Corporate Purpose*	8.34	7.65	0.69

IPO funds received:

Date	Particular	Amount [In Crores]
19.06.2025	IPO funds	82.02

For P N & Company
(Chartered Accountants)
Firm registration number: 016783C

Nilesh Patel

P N & Company Ranchi Chartered Accountants

CA NILESH PATEL
M.No-144520

Place : Ranchi
Date : 24.10.2026
UDIN: 26144520BOHACL1565