

Date: 25-05-2026

To,
Listing & Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra - Kurla Complex,
Bandra, Mumbai- 400051.

Sub: Outcome of Meeting of the Board of Directors of the Company held today on 25th May, 2026.

Ref: Stock Symbol: MOS

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform that the Board of Directors of the Company at its meeting held today i.e. May 25, 2026, at 05:00 PM has, inter alia, been approved and taken on record the following:

1. Audited Standalone and Consolidated Financial Results, for the quarter and Year ended March 31, 2026 along with the Audit Report; The Audited Financials Result along with the Audit Report is attached herewith as **Annexure A**.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform that the Board of Directors of the Company at its meeting held 25th May, 2026 at 05:00 PM, has, inter alia, been approved and taken on record the following:

2. Take note on the Resignation of M/s. Pranay Vaidya & Co., Practicing Company Secretary from the Secretarial Auditor of the Company.
3. Appointment of M/s. Pooja M Patel & Associates as a Secretarial Auditor of the Company as a Secretarial Auditor of the Company for the upcoming 5 Financial years From F.Y. 2026-27 to 2030-31,. The Details as required under Regulation 30 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015, is enclosed as **Annexure B**.

MOS Utility Limited

12th floor First Avenue, Goregaon - Mulund Link Rd, Malad West, Mumbai, Maharashtra 400064

 www.mos-world.com  contact@mos-world.com  022 42 38 38 38

CIN NO: L66190MH2009PLC194380



The Meeting of the Board of Directors start at 05:00 PM and Concluded at 05:31 PM

You are requested to kindly take the information on your record.

Thanking You,

For MOS Utility Limited

.....
Ravi Ruparelia
Managing Director
DIN No 09091603

MOS Utility Limited

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CIN NO: L66190MH2009PLC194380

Independent Auditor's Report on Standalone Annual Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of MOS utility Limited.

Opinion

We have audited the accompanying standalone annual financial results ('the Statement') of **MOS Utility Limited** ('the Company') for the year ended **March 31, 2026**, 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) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and

(ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('IndAS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') 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 Statement 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 ('the ICAI') 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the standalone net profit or loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including 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 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the standalone annual financial statement as a whole is 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 Standards on Auditing, specified under Section 143(10) of the Act, 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 Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and 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's 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 Company's ability 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in 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.

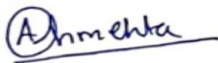
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter Paragraph

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

The standalone financial results of the Company for the year ended March 31, 2025 were audited by erstwhile auditor of the Company who expressed an unmodified opinion on the standalone financial results vide their audit report dated May 29, 2025. Our opinion is not modified in respect of this matter.

For Bilimoria Mehta & Co.
Chartered Accountants
Firm Reg. No. 101490W



CA Aakash Mehta
Partner
Membership no. 165824
UDIN: 26165824LJXKXK8071
Place of Signature: Mumbai
Date: May 25, 2026

MOS Utility Limited

CIN: L66190MH2009PLC194380

Registered Office: 12th Floor, Atul First Avenue, Above Kia Motors Showroom, Goregaon - Mulund Link Rd, Malad West, Mumbai, Maharashtra 400064.

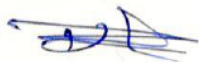
Website: www.mos-world.com; Email: secretarial@mos-world.com

Statement of Audited Standalone Financial Results for the quarter and year ended March 31, 2026

Amount in ₹ Lakhs

Sl. No.	Particulars	Quarter Ended March 31, 2026 Audited	Quarter Ended December 31, 2025 Unaudited	Quarter Ended March 31, 2025 Audited	For the year ended March 31, 2026 Audited	For the year ended March 31, 2025 Audited
I. Income:						
I	Revenue from Operations	4877.64	5680.20	5788.30	24107.35	20794.16
II	Other Income	150.59	169.32	164.70	653.61	414.41
III	Total Income (I + II)	5028.23	5849.52	5953.01	24760.96	21208.58
IV Expenses						
	Cost of Services	3819.67	4697.48	4828.69	19955.10	17507.78
	Changes in inventories of finished goods, Stock-in - Trade and work-in-progress	1.61	1.09	-.71	1.63	64.86
	Employee Benefits Expense	253.98	251.13	200.59	981.47	736.88
	Finance Cost	135.82	104.93	56.89	430.82	162.83
	Depreciation & Amortization Expense	91.54	95.15	161.02	387.58	391.68
	Other Expenses	184.43	145.71	84.72	1055.51	714.43
	Total Expenses	4487.05	5295.49	5331.20	22812.10	19578.46
V	Profit before Exceptional Item and tax (III-IV)	541.17	554.03	621.80	1948.86	1630.12
VI Tax Expenses:						
	Current Tax	104.29	140.74	218.28	519.59	488.77
	Adjustment of tax relating to earlier years	.00	.00	.00	.00	18.89
	Deferred tax	6.18	-40.30	9.46	-57.42	3.63
	Total Tax Expense	110.46	100.44	227.75	462.17	511.29
VII	Profit for the Year (V-VI)	430.71	453.59	394.06	1486.69	1118.82
VIII Other Comprehensive Income/(Loss)						
Items that will not be reclassified to statement of profit and loss in subsequent years						
	Re-measurement gains/(loss) on defined benefit plans	10.22	-4.70	4.78	9.18	14.71
	Income tax relating to items that will not be reclassified to profit and loss	.00	.66	.00	-.26	.00
	Other comprehensive income/(loss) for the year, net of tax	10.22	-4.04	4.78	8.92	14.71
IX	Total Comprehensive Income for the year (VII+VIII)	440.93	449.54	398.84	1495.61	1133.54
	Earnings per Equity Share of ₹2 each (Basic & Diluted)	0.17	0.18	0.16	0.59	0.45

For and on behalf of the Board of Directors of
MOS Utility Limited



Ravi Natvarlal Ruparelia
Managing Director
Din : 09091603
Place : Mumbai
Date : May 25, 2026



MOS Utility Limited

CIN: L66190MH2009PLC194380

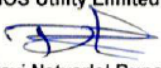
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Website: www.mos-world.com; Email: secretarial@mos-world.com

Statement of Audited Standalone Balance Sheet as at March 31, 2026

Particulars	Amount in ₹ Lakhs		
	As at 31 March 2026 Audited	As at 31 March 2025 Audited	As at 01 April 2024 Audited
ASSETS			
I Non-current assets			
(a) Property, Plant & Equipment	453.07	478.97	546.48
(b) Capital work-in-progress	-	-	-
(c) Right-of-use assets	133.92	294.57	496.73
(d) Intangible assets	541.49	654.87	475.98
(e) Intangible assets under development	250.00	24.58	245.98
(f) Financial Assets			
(i) Investment	4778.24	2149.77	1842.52
(ii) Loans	1558.00	.00	.00
(iii) Other Financial Assets	3186.65	150.81	158.13
(f) Deferred Tax Asset	60.80	3.37	7.01
(g) Other non-current Asset	1.42	2.53	6.49
Total non-current assets	10963.59	3759.48	3779.32
II Current assets			
(a) Inventories	9.88	11.50	76.36
(b) Financial Assets			
(i) Investments	-	-	-
(ii) Trade Receivables	64.82	198.98	962.81
(iii) Cash and Cash Equivalents	1655.70	2151.09	890.01
(iv) Bank balance other than above	1355.54	-	-
(v) Loans	2667.47	3674.11	976.46
(vi) Other Financial Assets	1334.88	90.93	10.12
(c) Current Tax Assets (net)	-	-	14.57
(d) Other Current Assets	2491.37	1782.98	2241.03
Total current assets	9579.65	7909.58	5171.37
TOTAL ASSETS	20543.24	11669.06	8950.70
EQUITY AND LIABILITIES			
III EQUITY			
(a) Equity Share Capital	5148.81	2493.56	2493.56
(b) Other Equity	7117.08	5932.20	4798.66
Total equity	12265.88	8425.75	7292.22
LIABILITIES			
IV Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	21.34	70.57	69.51
(ii) Lease Liabilities	61.79	174.13	398.70
(iii) Other Financial liabilities	3.01	-	-
(b) Deferred Tax Liability	-	-	-
(c) Long term provisions	65.50	60.73	54.35
Total Non-current liabilities	151.63	305.42	522.55
V Current liabilities			
(a) Financial Liabilities			
(i) Trade Payables			
Total outstanding dues of micro enterprises and small enterprises	8.02	1.55	15.19
Total outstanding dues of creditors other than micro enterprises and small enterprises	279.51	293.54	177.70
(ii) Lease Liabilities	105.76	185.37	193.38
(iii) Other Financial liabilities	67.26	239.58	77.82
(iv) Borrowings	6703.80	1322.00	70.41
(b) Contract Liability	443.20	487.54	508.89
(c) Provisions	7.09	6.23	6.39
(d) Other Current Liabilities	60.85	97.63	86.15
(e) Liabilities for current tax (net)	450.24	304.45	.00
Total current liabilities	8125.73	2937.88	1135.92
Total Liabilities	8277.36	3243.31	1658.48
Total Equity and Liabilities (III+IV+V)	20543.24	11669.06	8950.70

For and on behalf of the Board of Directors of
MOS Utility Limited


Ravi Natvarlal Ruparelia
Managing Director
Din : 09091603
Place : Mumbai
Date : May 25, 2026



MOS Utility Limited

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Cash Flow Statement for the year ended March 31, 2026

SI. No.	PARTICULARS	For the year ended March 31, 2026	Amount in ₹ Lakhs For the year ended March 31, 2025
A	Cash Flow From Operating Activity		
1	Profit before tax	1948.86	1630.12
2	Adjustments to reconcile profit before tax to net cash flows:		
	Re-measurement gains on defined benefit plans		
	Depreciation and amortization expenses	387.58	391.68
	Finance cost other than interest on lease liabilities	405.80	121.19
	Interest income	-637.99	-181.87
	Loss by fire	-	34.89
	Investment written off	-	298.13
	Gain on Modification/Derecognition of Lease	-3.76	-26.30
	Gain on fair valuation of Investment	-	-24.21
	Expected Credit loss	87.30	5.00
	Interest on lease liabilities	25.02	41.64
	Gratuity Expense	20.61	20.93
		284.56	681.10
3	Operating profit before working capital changes (1+2)	2233.42	2311.21
4	Working Capital adjustments:		
	Changes in Trade Receivables	46.86	758.84
	Changes in Inventories	1.63	64.86
	Changes in Other Financial Assets	-1199.66	16.29
	Changes in Other Current Assets	-708.40	462.02
	Changes in Trade Payables	-7.57	102.20
	Changes in Other Financial Liabilities	-169.31	161.76
	Changes in Provisions	-5.81	.00
	Changes in Contract Liabilities	-44.34	-21.35
	Changes in Other Current Liabilities	-36.78	11.48
	Other Non- Current Asset	1.10	
	Net changes in working capital	-2122.28	1556.10
5	Net cash flows from operating activities (3+4)	111.13	3867.31
6	Direct taxes paid (net of refunds)	-374.06	-188.64
7	Net cash flows from operating activities (5-6) (A)	-262.93	3678.67
B	Cash flow from investing activities:		
	Investment made (including Investment in subsidiary)	-884.95	-1203.54
	Sales of Investment	601.00	622.37
	Payment for Purchase of property, plant and equipment, Intangible assets and Intangibles under development	-334.49	-260.90
	Loans Given	700.67	-6570.33
	Repayment of Loan	-1252.04	3872.69
	FD Created During the year(Net)	-3475.02	-972.41
	Interest received	637.99	181.87
	Net cash flow from/(used in) investing activities (B)	-4006.84	-4330.25
C	Cash flow from financing activities:		
	Repayment of Long Term borrowings	-49.23	-12.05
	Proceeds from Short term borrowings (Net)	5381.81	1264.70
	Finance costs paid	-405.80	-121.19
	Repayment of Lease Liability	-191.76	-191.20
	Net cash flow from/(used in) financing activities (C)	4735.02	940.25
D	Net increase/(decrease) in cash and cash equivalents (A+B+C)	465.25	288.67
E	Cash & cash equivalents as at the beginning of the year	1178.68	890.01
	Cash & cash equivalents as at the end of the year (D+E)	1643.93	1178.68
	Add: Deposits with original maturity of less than three months	11.76	972.41
	Total cash and cash equivalents	1655.70	2151.09

The cash flow statement is prepared using the indirect method set out in IND AS 7 -Statement of cash flow

For and on behalf of the Board of Directors of
MOS Utility Limited



Ravi Natvarial Ruparelia
Managing Director
Din : 09091603
Place : Mumbai
Date : May 25, 2026



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Notes to standalone audited financial results for the quarter and year ended March 31, 2026

1. The audited financial results of the Company for the quarter and year ended March 31, 2026 have been prepared in accordance with the Indian Accounting Standards ("Indian Accounting Standards ("Ind AS") As Prescribed under section 133 of the Companies Act, 2013 as amended.
2. The Company is primarily engaged in a single business segment in accordance with the requirements of Indian Accounting Standard (Ind AS) 108: *Operating Segments*. Accordingly, no separate segment information has been presented.
3. The audited financial results of the Company for the quarter and year ended March 31, 2026 have been reviewed by the audit committee on May 25, 2026 and thereafter Board of directors at their meeting held on May 25, 2026.
4. During the preparation of the financial statements for the year ended March 31, 2026, the Management conducted a comprehensive review of the Company's financial records. This review identified certain accounting and classification errors and omissions in the previously reported financial statements that had remained undetected at the time those statements were approved for issue.

Upon assessment, the Management determined that these errors are material and pertain to prior periods. In accordance with Ind AS 8, material prior period errors must be corrected retrospectively by restating the comparative amounts for the earliest prior period in which the error occurred, except to the extent that it is impracticable to determine either the period-specific effects or the cumulative effect of the error. Management has concluded that retrospective restatement is practicable in all instances below, and has accordingly restated the comparative balance sheet as at March 31, 2025 and the opening balance sheet as at April 01, 2024.

The following table presents a reconciliation of the impact of the prior period errors on the profit previously reported and as restated:

1. Impact on retained earning

Standalone Balance Sheet	As at March 31, 2025		
	As previously reported	Adjustments	As restated
Property, Plant & Equipment	642.09	-163.12	478.97
Right-of-use assets	171.26	123.32	294.57
Lease Liability	183.13	176.37	359.49
Other Non-Current Financial Assets	158.02	-7.20	150.81
Other Current Assets	1,780.17	2.81	1,782.98
Retained Earnings	2,654.51	-127.10	2,527.41



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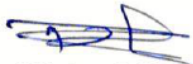
Standalone Balance Sheet	As at April 01, 2024		
	As previously reported	Adjustments	As restated
Property, Plant & Equipment	574.16	-27.69	546.48
Right-of-use assets	-	496.73	496.73
Lease Liability	-	592.08	592.08
Other Non-Current Financial Assets	169.37	-11.24	158.13
Trade Receivables	727.65	235.16	962.81
Other Current Assets	2,472.23	-231.20	2,241.03
Retained Earnings	1,517.69	-123.82	1,393.87

2. Impact on statement of Profit and Loss for the year ended March 31, 2025

Standalone Profit & Loss Statement	For the FY 2024-25		
	As previously reported	Adjustments	As restated
Other Income	384.07	30.34	414.41
Cost Of Services	17205.84	301.94	17507.78
Finance Cost	139.76	23.07	162.83
Depreciation & Amortisation	332.73	58.95	391.68
Other Expenses	1064.77	-350.34	714.43
PAT	1136.82	-3.28	1133.54

5. The figures for the quarter ended March 31, 2026 as reported in these financial results, are the balancing figures between the audited figures in respect of the year ended March 31, 2026 and unaudited published nine months up to December 31, 2025.
6. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing Labour laws. The Ministry of Labour and Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the impact of the changes, if any, on account of the Labour Codes, draft rules and FAQs and concluded that there is no significant incremental impact in the financial results for the year ended March 31, 2026. The Company continues to monitor the finalisation of Central / State Rules and clarification.
7. Previous period figures have been regrouped/reclassified, as considered necessary, to conform with current period presentation, wherever applicable.

For MOS Utility Limited



Ravi Natvarlal Ruparelia

Managing Director

DIN: 09091603



Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of MOS Utility Limited.

Opinion

We have audited the accompanying consolidated annual financial results ('the Statement') of **MOS Utility Limited** ('the Holding Company') and its Subsidiaries (the Holding Company and its Subsidiaries together referred to as the "the Group") for the year ended **March 31, 2026**, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us the aforesaid consolidated annual financial results:

- include the annual financial results of the entities mentioned in Annexure I;
- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and
- gives a true and fair view in conformity with the applicable Indian Accounting Standards ('IndAS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') 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 Consolidated Annual Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') 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 obtained by us, along with the consideration of reports of other auditors referred to in sub paragraph no. (a) of the "Other Matters paragraph" below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Responsibilities of Management and Those Charged with Governance for the Statement

This consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation



of the consolidated annual financial results that gives a true and fair view of the consolidated net profit or loss and other comprehensive income and other financial information of the Group in accordance with the accounting principles generally accepted in India, including 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. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 consolidated annual financial results that gives a true and fair view and is free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the Group'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 respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 Standards on Auditing, specified under Section 143(10) of the Act, 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 consolidated annual financial results.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Group has in place adequate internal financial controls



with reference to financial statements and the operating effectiveness of such control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the management and 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's 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 Group's ability 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 consolidated annual 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated Annual Financial Results of the Company to express an opinion on the Consolidated Annual Financial Results.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated 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 Matter Paragraph

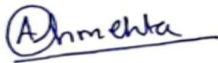
- a. The consolidated annual financial results include the audited financial results of four subsidiaries, whose financial results reflect total assets (before consolidation adjustments) of Rs. 6,465.33 lakhs as at 31st March 2026, total revenue (before consolidation adjustments) of Rs. 41,848.79 lakhs and total net profit after tax (before consolidation adjustments) of Rs. 201.88 lakhs and net cash outflow (before consolidation adjustments) (net) of Rs. 368.77 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by their independent auditors. The independent auditor's report on financial statements of these entities have been furnished to us by the management.

The independent auditor's report on the financial statements of these entities have been furnished to us by the Management and our opinion 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 auditors and the procedures performed by us as stated in paragraph above

Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditor.

- b. The consolidated annual financial results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.
- c. The consolidated financial results of the Company for the year ended March 31, 2025 were audited by erstwhile auditor of the Company who expressed an unmodified opinion on the consolidated financial results vide their audit report dated May 29, 2025. Our opinion is not modified in respect of this matter.

For Bilimoria Mehta & Co.
Chartered Accountants
Firm Reg. No. 101490W





CA Aakash Mehta
Partner
Membership no. 165824
UDIN: 26165824BHNMKJ1393
Place of Signature: Mumbai
Date: May 29, 2026

Annexure -I

Sr No.	Particulars	Status
1	Indicore Infocomm Private Limited	Subsidiary
2	JC Ventures Private Limited	Subsidiary
3	Samvridhhi Inclusive Growth Networks Private Limited	Subsidiary
4	MOS Logconnect Private Limited	Subsidiary



MOS Utility Limited

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Statement of Audited Consolidated Financial Results for the half year and year ended March 31, 2026

Amount in ₹ Lakhs

Sl. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	For the year	For the year
		March 31, 2026	December 31, 2025	March 31, 2025	ended March 31, 2026	ended March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
I. Income:						
I	Revenue from Operations	15334.99	16608.08	17516.88	63524.23	61646.15
II	Other Income	142.75	140.35	172.02	594.65	424.35
III	Total Income (I + II)	15477.74	16748.43	17688.90	64118.88	62070.50
IV Expenses						
	Cost of Services	14139.88	15426.86	16836.87	58452.60	58020.94
	Changes in inventories of finished goods, Stock-in - Trade and work-in-progress	-99.02	-102.54	-538.23	-347.46	-472.66
	Employee Benefits Expense	352.61	377.40	182.46	1464.75	1142.37
	Finance Cost	117.03	97.46	55.16	419.67	170.77
	Depreciation & Amortization Expense	107.20	119.41	178.11	480.72	430.91
	Other Expenses	176.84	242.23	267.25	1233.81	868.13
	Total Expenses	14794.55	16160.83	16981.63	61704.09	60160.46
V	Profit before Exceptional Item and tax (III-IV)	683.20	587.60	707.27	2414.79	1910.04
VI Tax Expenses:						
	Current Tax	169.66	157.72	236.21	621.60	527.49
	Adjustment of tax relating to earlier years	6.03	5.35	12.60	11.38	36.23
	Deferred tax	16.21	-10.85	4.46	-71.30	-1.37
	Total Tax Expense	191.90	152.22	253.27	561.69	562.35
VII	Profit for the Year (V-VI)	491.30	435.38	454.00	1853.10	1347.69
VIII Other Comprehensive Income (OCI)						
Items that will not be reclassified to statement of profit and loss in subsequent years						
	Re-measurement gains/(loss) on defined benefit plans	19.74	-3.52	10.98	21.08	19.14
	Income tax relating to items that will not be reclassified to profit and loss	00	.71	00	-.26	.00
	Other comprehensive income for the year, net of tax	19.74	-2.81	10.98	20.82	19.14
IX	Total Comprehensive Income for the year (VII+VIII)	511.04	432.57	464.98	1873.93	1366.83
Profit for the period attributable to:						
	Owners of the Company	474.97	486.65	425.73	1799.59	1247.30
	Non-controlling interest	16.33	-51.27	28.27	53.51	100.39
	Total comprehensive income attributable to:	491.30	435.38	454.00	1853.10	1347.69
	Equity holders of the Parent	490.78	483.56	435.72	1816.48	1264.27
	Non-controlling interest	20.26	-50.99	29.26	57.44	102.56
	Total comprehensive income attributable to:	511.04	432.57	464.98	1873.93	1366.83
	Earnings per Equity Share of ₹2 each (Basic & Diluted)	0.20	0.17	0.19	0.73	0.55

For and on behalf of the Board of Directors of
MOS Utility Limited



Ravi Ruparelia
Managing Director
Din : 09091603
Place : Mumbai
Date : May 25, 2026



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Statement of Audited Consolidated Balance Sheet as at March 31, 2026

Particulars	As at 31 March 2026	As at 31 March 2025	Amount in ₹ Lakhs As at 01 April 2024
ASSETS			
I Non-current assets			
(a) Property, Plant & Equipment			
(b) Capital work-in-progress	641.42	684.71	640.01
(c) Right-of-use assets	-	-	-
(d) Intangible assets	133.92	294.57	496.73
(e) Intangible assets under development	851.46	992.92	1052.77
(f) Goodwill	725.00	24.58	245.98
(g) License	345.56	345.56	196.70
(h) Financial Assets	694.57	694.57	.00
(i) Investment	-	-	.00
(ii) Loans	-	600.00	1352.31
(iii) Other Financial Assets	187.69	-	-
(h) Deferred Tax Asset	3697.45	856.48	408.58
(i) Other non-current Asset	80.71	9.41	12.34
Total non-current assets	1.42	2.53	6.49
II Current assets	7359.20	4505.33	4411.91
(a) Inventories	-	-	-
(b) Financial Assets	1772.82	1425.36	937.37
(i) Investments	-	-	-
(ii) Trade Receivables	-	-	-
(iii) Cash and Cash Equivalents	377.71	477.51	1185.68
(iv) Bank Balance Other than above	3363.15	2756.33	695.17
(v) Loans	936.92	.00	.00
(vi) Other Financial Assets	3462.63	3142.26	962.21
(c) Current Tax Assets (net)	1453.96	270.72	293.39
(d) Other Current Assets	20.95	-	63.24
Total current assets	3142.91	2534.17	2498.88
TOTAL ASSETS	14531.05	10606.35	6615.95
	21890.25	15111.68	11027.86
EQUITY AND LIABILITIES			
III EQUITY			
(a) Equity Share Capital	-	-	-
(b) Other Equity	5148.81	2493.56	2493.56
(c) Non Controlling Interest	5748.12	6529.45	5259.44
Total equity	251.26	506.58	371.83
LIABILITIES	10896.93	9023.01	7753.00
IV Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	-	-	-
(ii) Lease Liabilities	119.95	172.24	98.18
(iii) Other Financial liabilities	61.79	174.13	396.70
(b) Deferred Tax Liability	208.57	191.37	-
(c) Long term provisions	-	-	-
Total Non-current liabilities	108.04	110.36	92.43
V Current liabilities	498.35	648.12	539.30
(a) Financial Liabilities			
(i) Trade Payables	-	-	-
Total outstanding dues of micro enterprises and small enterprises	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	9.66	1.58	15.19
(ii) Lease Liabilities	1556.99	1583.66	1111.07
(iii) Other Financial liabilities	105.76	185.37	193.36
(iv) Borrowings	338.23	365.96	120.18
(b) Contract Liability	6861.40	1524.81	360.83
(c) Provisions	917.54	925.32	763.47
(d) Other Current Liabilities	8.24	7.46	7.34
(e) Liabilities for current tax (net)	118.81	331.36	114.08
Total current liabilities	578.35	515.05	-
Total Liabilities	10494.97	5440.56	2685.55
Total Equity and Liabilities (III+IV+V)	10993.32	6088.68	3274.86
	21890.25	15111.68	11027.86

For and on behalf of the Board of Directors of
MOS Utility Limited


Ravi Ruparella
Managing Director
Din : 09091603
Place : Mumbai
Date : May 25, 2026



MOS Utility Limited

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Cash Flow Statement for the year ended March 31, 2026

Amount in ₹ Lakhs

Sl. No.	PARTICULARS	For the year ended March 31, 2025	For the year ended March 31, 2025
A	Cash Flow From Operating Activity		
1	Profit before tax	2414.79	1910.04
2	Adjustments to reconcile profit before tax to net cash flows:		
	Depreciation and amortization expenses	480.72	430.91
	Finance cost other than interest on lease liability	394.66	129.13
	Interest income	-590.89	-424.35
	Provision for Gratuity	21.08	19.14
	Gain on modification/Derecognition of lease	-3.76	-26.30
	Investment written off	.00	298.13
	Expected credit loss	87.30	5.00
	Gain on fair value measurement	-	-24.21
	Loss by fire	-	34.89
	Interest on Lease Liabilities	25.02	41.64
		414.12	483.98
3	Operating profit before working capital changes (1+2)	2828.91	2394.03
4	Working Capital adjustments:		
	Changes in Trade Receivables	12.50	683.18
	Changes in Inventories	-347.46	-487.99
	Changes in Other Financial Assets	-1486.10	-335.47
	Changes in Other Current Assets	-608.74	-822.37
	Changes in Trade Payables	-18.59	458.97
	Changes in Other Financial Liabilities	-10.53	437.15
	Changes in Contract Liabilities	-7.78	161.85
	Changes in Other Current Liabilities	-212.82	68.43
	Changes in Provisions	-1.56	18.07
	Other Non-Current Asset	1.10	3.96
	Net changes in working capital	-2679.99	185.77
5	Net cash flows from operating activities (3+4)	148.92	2579.79
6	Direct taxes paid (net of refunds)	-590.63	14.57
7	Net cash flows from operating activities (5-6) (A)	-441.70	2594.36
B	Cash flow from investing activities:		
	Sale of investments	600.00	478.39
	Payment for Purchase of property, plant and equipment, Intangible assets and Intangibles under development	-857.17	-173.59
	Loans Given	-508.07	-2180.05
	Interest received	590.89	424.35
	Net cash flow from/(used in) investing activities (B)	-174.34	-1450.90
C	Cash flow from financing activities:		
	Repayment of Lease Liabilities	-191.76	-191.20
	Proceeds from Long Term borrowings	-52.29	74.06
	Proceeds from current borrowings	5336.59	1163.98
	Finance costs paid	-394.66	-129.13
	FD Created During the year (Net)	-3985.35	-1.00
	Net cash flow from/(used in) financing activities (c)	712.53	916.71
D	Net increase/(decrease) in cash and cash equivalents (A+B+C)	96.49	2060.17
E	Cash & cash equivalents as at the beginning of the year	2755.34	695.17
	Cash & cash equivalents as at the end of the year (D+E)	2851.82	2755.34
	Add: Deposits with original maturity of less than three months	511.33	1.00
	Cash and cash equivalents comprises:	3363.15	2756.33

The cash flow statement is prepared using the indirect method set out in IND AS 7 -Statement of cash flow

For and on behalf of the Board of Directors of
MOS Utility Limited



Ravi Ruparelia
Managing Director
Din : 09091603
Place : Mumbai
Date : May 25, 2026



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Notes to consolidated audited financial results for the quarter and year ended March 31, 2026

1. The audited financial results of the Company for the quarter and year ended March 31, 2026 have been prepared in accordance with the Indian Accounting Standards ("Indian Accounting Standards ("Ind As") As Prescribed under section 133 of the Companies Act, 2013 as amended.
2. The Group is primarily engaged in a single business segment in accordance with the requirements of Indian Accounting Standard (Ind AS) 108: *Operating Segments*. Accordingly, no separate segment information has been presented.
3. The audited financial results of the Group for the quarter and year ended March 31, 2026 have been reviewed by the audit committee on May 25, 2026 and thereafter Board of directors at their meeting held on May 25, 2026.
4. During the preparation of the consolidated financial statements for the year ended March 31, 2026, the Management of Holding company has conducted a comprehensive review of the Company's financial records. This review identified certain accounting and classification errors and omissions in the previously reported financial statements that had remained undetected at the time those statements were approved for issue.

Upon assessment, the Management determined that these errors are material and pertain to prior periods. In accordance with Ind AS 8, material prior period errors must be corrected retrospectively by restating the comparative amounts for the earliest prior period in which the error occurred, except to the extent that it is impracticable to determine either the period-specific effects or the cumulative effect of the error. Management has concluded that retrospective restatement is practicable in all instances below, and has accordingly restated the comparative balance sheet as at March 31, 2025 and the opening balance sheet as at April 01, 2024.

The following table presents a reconciliation of the impact of the prior period errors on the profit previously reported and as restated on account of changes made in standalone financials statement of Holding company.

1. Impact on retained earning

Consolidated Balance Sheet	As at March 31, 2025		
	As previously reported	Adjustments	As restated
Property, Plant & Equipment	847.83	-163.12	684.71
Right-of-use assets	171.26	123.32	294.57
Lease Liability	183.13	176.37	359.49
Other Non-Current Financial Assets	863.69	-7.20	856.48
Other Current Assets	2531.36	2.81	2534.17
Retained Earnings	2745.19	-127.10	2618.08



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Consolidated Balance Sheet	As at April 01, 2024		
	As previously reported	Adjustments	As restated
Property, Plant & Equipment	667.69	-27.69	640.01
Right-of-use assets	-	496.73	496.73
Lease Liability	-	592.08	592.08
Other Non-Current Financial Assets	419.82	-11.24	408.58
Trade Receivables	930.52	235.16	1165.68
Other Current Assets	2730.08	-231.20	2498.88
Retained Earnings	1606.64	-123.82	1482.82

2. Impact on statement of Profit and Loss for the year ended March 31, 2025

Consolidated Profit & Loss Statement	For the FY 2024-25		
	As previously reported	Adjustments	As restated
Other Income	394.01	30.34	424.35
Cost Of Services	57719.00	301.94	58020.94
Finance Cost	147.70	23.07	170.77
Depreciation & Amortisation	371.96	58.95	430.91
Other Expenses	1218.47	-350.34	868.13
PAT	1370.12	-3.28	1366.83

5. The figures for the quarter ended March 31, 2026 as reported in these financial results, are the balancing figures between the audited figures in respect of the year ended March 31, 2026 and unaudited published nine months up to December 31, 2025.

6. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing Labour laws. The Ministry of Labour and Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group Companies have assessed the impact of the changes, if any, on account of the Labour Codes, draft rules and FAQs and concluded that there is no significant incremental impact in the financial results for the year ended March 31, 2026. The Group continues to monitor the finalisation of Central / State Rules and clarification.

7. The Details of the shareholding in subsidiaries are as follows

Name of Entities	% of Holding		
	As at March 31, 2026	As at March 31, 2025	% Changed
Mos Logconnect Private Limited	95.50%	95.50%	-
Indicore Infocomm Private Limited	51.00%	51.00%	-
JC Ventures Private Limited	91.25%	51.00%	40.25%
Samvridhhi Inclusive Growth Network Private Limited	92.48%	51.00%	41.48%



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8. Previous period figures have been regrouped/reclassified, as considered necessary, to conform with current period presentation, wherever applicable.

For MOS Utility Limited



Ravi Natvarlal Ruparelia

Managing Director

DIN: 09091603



Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015:

Details of events that need to be provided	Disclosures
Name of the Secretarial Audit Firm	M/s. Pooja M. Patel & Associates
Name of the Secretarial Auditor	CS Pooja Manthan Patel
Reason for change viz., Appointment, Resignation, removal, Death or Otherwise	Appointment as a Secretarial Auditor
Date of appointment /cessation (as applicable) & term of appointment	w.e.f. 25 th May, 2026 For the Secretarial Audit for 5 upcoming Financial Years From F.Y. 2026-27 to F.Y. 2030-31
Brief Profile	<p>Ms. Pooja Manthan Patel is a Practicing Company Secretary and proprietor of Pooja M Patel & Associates having office at Ahmedabad, Gujarat.</p> <p>She is an Associate Member of Institute of Company Secretaries of India and has been practicing in the field of Corporate Laws, Secretarial Compliances and Regulatory Advisory Services and she is holding peer review audit certificate.</p> <p>The firm is engaged in providing professional services in the areas of Secretarial Audit under the Companies Act, 2013 and SEBI Regulations Compliance Audit and Corporate Governance Advisory Annual and Event-based ROC Compliances Listing Agreement and SEBI (LODR) Compliance Support Incorporation, Conversion and Restructuring of Companies and LLPs Due Diligence and Secretarial Compliance Review FEMA and RBI related compliances.</p>
Relationships between directors (in case of appointment of a director)	NIL

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 www.mos-world.com  contact@mos-world.com  022 42 38 38 38

CIN NO: L66190MH2009PLC194380

Date: 25-05-2026

To,
Listing & Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra - Kurla Complex,
Bandra, Mumbai- 400051.

Sub: Declaration of Unmodified Opinion

Ref: Stock Symbol: MOS

Dear Sir/Madam,

I, Ravi Ruparelia, Managing Director of M/s. MOS Utility Limited having its registered office at 12th Floor, First Avenue, Goregaon – Mulund Link Road, Malad West, Mumbai, Maharashtra - 400064, hereby declare that, the Statutory Auditors of the Company, M/s Bilimoria Mehta & Co., Chartered Accountants, Mumbai have issued an Audit Report with unmodified opinion on audited Standalone and Consolidated financial results for the quarter and year ended on 31st March, 2026.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

Thanking You,

For MOS Utility Limited

Ravi Ruparelia
Managing Director
DIN No 09091603

MOS Utility Limited

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