

General information about company	
Scrip code*	544611
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE0U9D01019
Name of company	MAHAMAYA LIFESCIENCES LIMITED
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	25-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	The Company has only one Primary Business Segment i.e., Agrochemicals
Start date and time of board meeting	25-05-2026 11:30
End date and time of board meeting	25-05-2026 13:05
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	02-12-2025
Indicate Company website link for updated RPT policy of the Company	https://www.mahamayalifesciences.com/corporate
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No
	The Company has not defaulted on Loans during the period under reporting

Financial Results – Other than Bank			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Revenue From Operations		
	Revenue from operations	16580.93	32887.3
	Other income	60.43	115.93
	Total Income	16641.36	33003.23
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	14465.27	31568.41
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-919.88	-4084.5
(d)	Employee benefit expense	441.99	829.25
(e)	Finance costs	428.84	813.87
(f)	Depreciation and amortisation expense	114.47	224.24
(g)	Other Expenses		
1	Other Expenses	860.07	1244.31
2	Prior period expenses	0	0.44
	Total other expenses	860.07	1244.75
	Total expenses	15390.76	30596.02
3	Profit before exceptional and extraordinary items and tax	1250.6	2407.21
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	1250.6	2407.21
6	Extraordinary items	0	0
7	Profit before tax	1250.6	2407.21
8	Tax Expense		
	Current tax	329.57	611.88
	Deferred tax	101.51	123.25
	Total tax expenses	431.08	735.13
9	Net Profit Loss for the period from continuing operations	819.52	1672.08
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	Net profit (loss) from discontinuing operation after tax	0	0
13	Profit (loss) for period before minority interest	819.52	1672.08
14	Share of profit (loss) of associates		
15	Profit (loss) of minority interest		
16	Net profit (Loss) for the period	819.52	1672.08
17	Details of equity share capital		
	Paid-up equity share capital	2340.5	2340.5
	Face value of equity share capital	10	10
	Details of debt securities		
18	Reserves excluding revaluation reserve		9922.29
19	Earnings per equity share (for continuing and discontinued operations)		

	Basic earnings (loss) per share from continuing and discontinued operations	3.74	8.43	
	Diluted earnings (loss) per share from continuing and discontinued operations	3.74	8.43	
20	Debt equity ratio			Textual Information(1)
21	Debt service coverage ratio			Textual Information(2)
22	Interest service coverage ratio			Textual Information(3)
23	Disclosure of notes on financial results			Textual Information(4)

Text Block

Textual Information(4)

Notes to Standalone Audited Financial Results for the half year and year ended March 31, 2026 1. The above Standalone Audited Financial Results of the Company for the half year ended and year ended 31st March 2026 were reviewed by the Audit Committee and approved by the Board of Directors, at their respective meeting held on 25th May 2026. 2. The Statutory Auditors of the Company have carried out an Audit and issued "Auditor's Report" of the Financial Results of the Company for the half year and year ended March 31, 2026 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Management has exercised necessary due diligence to ensure the said comparative results provide a true and fair view of the company's affairs. 3. Further, pursuant to the MCA notification dated 16th February, 2015, companies whose shares are listed on the SME Exchange, as referred to in Chapter IX of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, are exempted from the mandatory adoption of Indian Accounting Standards (Ind AS). 4. The Standalone Audited Financial Results of the Company for the half year and year ended 31st March, 2026 have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP), prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules framed thereunder and other accounting principles generally accepted in India. These financial results have been prepared in compliance with the applicable Accounting Standards prescribed by the Institute of Chartered Accountants of India and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. 5. The Company has evaluated the applicability of Segment Reporting and concluded that it operates in a single primary business segment, namely Agrochemicals, and a single geographical segment, with operations predominantly within India. Therefore, Accounting Standard (AS) 17 Segment Reporting is not applicable. 6. The weighted-average number of equity shares outstanding during the period has been used to calculate basic and diluted earnings per share in accordance with Accounting Standard (AS) 20. 7. The Company was listed on the stock exchange on 18th November 2025. In connection with the public issue, equity shares having a face value of Rs. 10 each were issued at a share premium of Rs. 104 per equity share, resulting in an issue price of Rs. 114 per share. The public issue comprised an aggregate of 61,78,800 equity shares, comprising of 56,38,800 equity shares issued through a Fresh Issue and 5,40,000 equity shares offered for sale by the Promoters. The proceeds from the Fresh Issue were received by the Company (Rs. 64,28,23,200), whereas the consideration in respect of the Offer for Sale accrued to the Promoters. The public issue was undertaken in accordance with the provisions of the Companies Act, 2013 and the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. Consequently, these financial results represent the first set of results as a listed entity. 8. The standalone financial results for the half-year ended March 31, 2026, being the balancing figure between the audited figures in respect of full financial year March 31, 2026 and the unaudited figures for first half-year of the current financial year under reporting. 9. The previous year figures have been regrouped/reclassified wherever necessary to correspondence with the current year classification for the comparison

Statement of Asset and Liabilities		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	2340.5
	Reserves and surplus	9922.29
	Money received against share warrants	0
	Total shareholders' funds	12262.79
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	356.81
	Deferred tax liabilities (net)	120.5
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	
1		
2		
3		
4		
5		
	Details of other long-term liabilities	
	Total of other long-term liabilities	
	Long-term provisions	44.35
	Total non-current liabilities	521.66
6	Current liabilities	
	Short-term borrowings	8716.87
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	91.35
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	6352.79
	Total Trade payable	6444.14
	Other current liabilities	
1	Other Current Liabilites	587.12
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	587.12
	Short-term provisions	2563.91
	Total current liabilities	18312.04
	Total equity and liabilities	31096.49
	Assets	
1	Non-current assets	
(i)	Property, Plant and Equipment and Intangible assets	

	Property, Plant and Equipment	2308.32
	Producing properties	0
	Intangible assets	1197.23
	Preproducing properties	0
	Property, Plant and Equipment capital work-in-progress	574.35
	Intangible assets under development or work-in-progress	259.5
	Total Property, Plant and Equipment and Intangible assets	4339.4
(ii)	Non-current investments	4.9
(v)	Deferred tax assets (net)	0
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	0
	Other non-current assets	
1	Other non-current assets	44.07
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	44.07
	Total non-current assets	4388.37
2	Current assets	
	Current investments	0
	Inventories	14105.26
	Trade receivables	7075.99
	Cash and cash equivalents	3939.9
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	1513.04
	Other current assets	
1	Other Current Assets	73.93
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	73.93
	Total current assets	26708.12
	Total assets	31096.49
	Disclosure of notes on assets and liabilities	Textual Information(1)

Text Block	
Textual Information(1)	

Textual Information(1)

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue		
(net sale/income from each segment should be disclosed)		
1		
Total segment revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other unallocable expenditure net off unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Assets		
Un-allocable Assets		
Net Segment Assets		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		

Cash flow statement - indirect	
Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before extraordinary items and tax	2407.21
2 Adjustments for reconcile profit (loss)	
Adjustments to profit (loss)	
Adjustments for finance costs	813.87
Adjustments for depreciation and amortisation expense	224.24
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
Adjustments for unrealised foreign exchange losses gains	0
Adjustments for dividend income	0
Adjustments for share-based payments	0
Other adjustments for which cash effects are investing or financing cash flow	-45.44
Other adjustments to reconcile profit (loss)	0.89
Other adjustments for non-cash items	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
Total adjustments to profit (loss)	993.56
3 Adjustments for working capital	
Adjustments for decrease (increase) in inventories	-4084.5
Adjustments for decrease (increase) in trade receivables	-2229.7
Adjustments for decrease (increase) in other current assets	-988.28
Adjustments for increase (decrease) in trade payables	937.34
Adjustments for increase (decrease) in other current liabilities	-104.03
Adjustments for provisions	546.82
Total adjustments for working capital	-5922.35
Total adjustments for reconcile profit (loss)	-4928.79
Net cash flows from (used in) operations	-2521.58
Dividends received	0
Interest paid	0
Interest received	0
Income taxes paid (refund)	436.16
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities before extraordinary items	-2957.74
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) operating activities	-2957.74
4 Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property plant and equipment	10.4

	Purchase of property plant and equipment	880.83
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	729.26
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	45.44
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	-1554.25
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-1554.25
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	6428.23
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	3521.45
	Repayments of borrowings	259.2
	Dividends paid	0
	Interest paid	813.87
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-824.23
	Net cash flows from (used in) financing activities before extraordinary items	8052.38
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	8052.38
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3540.39
6	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	3540.39
	Cash and cash equivalents cash flow statement at beginning of period	399.49
	Cash and cash equivalents cash flow statement at end of period	3939.88

Format for Disclosure of Related Party Transactions (applicable only for hal

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Val tran: duri rep pe
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							
1	Mahamaya Lifesciences Limited	AACCM9340G	Krishnamurthy Ganesan	AGBPK9750C	Key Managerial Personnel	Remuneration		75	Not Applicable			
2	Mahamaya Lifesciences Limited	AACCM9340G	Lalitha Krishnamurthy	AGOPK6993Q	Key Managerial Personnel	Remuneration		51	Not Applicable			
3	Mahamaya Lifesciences Limited	AACCM9340G	Prashant Krishnamurthy	ASFPK0640M	Key Managerial Personnel	Remuneration		99.6	Not Applicable			9
4	Mahamaya Lifesciences Limited	AACCM9340G	Shilpi Bhardwaj	AISPB8151B	Key Managerial Personnel	Remuneration		19.47	Not Applicable			19
5	Mahamaya Lifesciences Limited	AACCM9340G	Mahamaya Lifesciences FZE, Sharjah, UAE	ZZZZZ9999Z	Wholly Owned Subsidiary	Any other transaction	Reimbursement of Expenses	26.98	Omnibus Approval			26
6	Mahamaya Lifesciences Limited	AACCM9340G	Clearship Travels & Tours Pvt Ltd	AAACC6616R	Entities over which Key Management Personnel have significant influence	Any other transaction	Travelling and Conveyance	90.26	Omnibus Approval			90
7	Mahamaya Lifesciences Limited	AACCM9340G	Mahamaya Consultants	AGBPK9750C	Entities over which Key Management Personnel have significant influence	Any other transaction	Advertisement Expense	0.68	Omnibus Approval			0
8	Mahamaya Lifesciences Limited	AACCM9340G	Krishnamurthy Ganesan	AGBPK9750C	Key Managerial Personnel	Any other transaction	Reimbursement of Expenses	0.29	Not Applicable			0
9	Mahamaya Lifesciences Limited	AACCM9340G	Lalitha Krishnamurthy	AGOPK6993Q	Key Managerial Personnel	Any other transaction	Reimbursement of Expenses	0.63	Not Applicable			0
10	Mahamaya Lifesciences Limited	AACCM9340G	Prashant Krishnamurthy	ASFPK0640M	Key Managerial Personnel	Any other transaction	Reimbursement of Expenses	34.24	Not Applicable			34
11	Mahamaya Lifesciences Limited	AACCM9340G	Shilpi Bhardwaj	AISPB8151B	Key Managerial Personnel	Any other transaction	Reimbursement of Expenses	0.46	Not Applicable			0
12	Mahamaya Lifesciences Limited	AACCM9340G	Krishnamurthy Ganesan	AGBPK9750C	Key Managerial Personnel	Loan		425	-			4
13	Mahamaya Lifesciences Limited	AACCM9340G	Lalitha Krishnamurthy	AGOPK6993Q	Key Managerial Personnel	Loan		110	-			1
Total value of transaction during the reporting period												93

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	N Naresh & Co, Chartered Accounts	Yes	31-05-2026

