

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	Consolidated
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	NA
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

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	Consolidated	Consolidated
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
	Other income	60.43
	Total Income	16641.36
2	Expenses	
(a)	Cost of materials consumed	0
(b)	Purchases of stock-in-trade	14465.27
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-919.88
(d)	Employee benefit expense	441.99
(e)	Finance costs	428.84
(f)	Depreciation and amortisation expense	114.47
(g)	Other Expenses	
1	Other Expenses	864.13
2	Prior period expense	0
	Total other expenses	864.13
	Total expenses	15394.82
3	Profit before exceptional and extraordinary items and tax	1246.54
4	Exceptional items	0
5	Profit before extraordinary items and tax	1246.54
6	Extraordinary items	0
7	Profit before tax	1246.54
8	Tax Expense	
	Current tax	329.57
	Deferred tax	101.51
	Total tax expenses	431.08
9	Net Profit Loss for the period from continuing operations	815.46
10	Profit (loss) from discontinuing operations before tax	0
11	Tax expense of discontinuing operations	0
12	Net profit (loss) from discontinuing operation after tax	0
13	Profit (loss) for period before minority interest	815.46
14	Share of profit (loss) of associates	0
15	Profit (loss) of minority interest	0
16	Net profit (Loss) for the period	815.46
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		9852.49	
19	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	3.72	8.33	
	Diluted earnings (loss) per share from continuing and discontinued operations	3.72	8.33	
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 Consolidated Audited Financial Results for the half year and year ended March 31, 2026 1. The above Consolidated 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 to provide a true and fair view of its 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 Consolidated 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 considered for calculating the basic and diluted earnings per share in accordance with the Accounting Standard (AS) 20. 7. The Company has incorporated a wholly owned subsidiary i.e. Mahamaya Lifesciences (FZE) with 1 equity shares of AED 150,000 situated in Sharjah, U.A.E. The total capital contribution committed towards Mahamaya Lifesciences FZE amounts to AED 150,000, against which the Company has remitted AED 10,000 during 2018 and AED 15,000 during 2019. The balance amount is proposed to be remitted during FY 2026/27 to complete the investment commitment. 8. In the preparation of these Consolidated Financial Statements, investment in Subsidiary has been accounted for in accordance with Accounting Standard (AS) 21, Consolidated Financial Statements. 9. 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. 10. The Consolidated 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. 11. 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	Consolidated
Equity and liabilities			
1	Shareholders' funds		
	Share capital		2340.5
	Reserves and surplus		9852.49
	Money received against share warrants		0
		Total shareholders' funds	12192.99
2	Share application money pending allotment		0
3	Deferred government grants		0
4	Minority interest		0
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		2565.25

	Total current liabilities	18313.38
	Total equity and liabilities	31028.03
	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	0
(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	44.06
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	44.06
	Total non-current assets	4383.46
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	1449.49
	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	26644.57
	Total assets	31028.03
	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

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	Consolidated	Consolidated
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	Consolidated
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before extraordinary items and tax	2387.77
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	-963.63
Adjustments for increase (decrease) in trade payables	937.34
Adjustments for increase (decrease) in other current liabilities	-104.03
Adjustments for provisions	546.95
Total adjustments for working capital	-5897.57
Total adjustments for reconcile profit (loss)	-4904.01
Net cash flows from (used in) operations	-2516.24
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	-2952.4
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) operating activities	-2952.4
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	-5.34
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	-1559.59
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-1559.59
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	3521.46
	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	8052.39
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	8052.39
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3540.4
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	3540.4
	Cash and cash equivalents cash flow statement at beginning of period	399.49
	Cash and cash equivalents cash flow statement at end of period	3939.89

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 Consolidated 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	Yes	31-05-2026

