

Date: May 28, 2026

To,
BSE Limited
Floor 25, P. J. Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code: 513430

Subject: Outcome of the 2nd Board Meeting of F.Y. 2026-27 held on Thursday, May 28, 2026

Dear Sir/Ma'am,

Pursuant to Regulation 30 read with Schedule III and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and in continuation of our intimation dated May 25, 2026, we hereby inform you that the Board of Directors of Maitri Enterprises Limited (CIN: L45208GJ1991PLC016853) at its meeting held today i.e. Thursday, May 28, 2026, at the Registered Office of the Company situated at Gayatri House, Ashok Vihar, Near Maitri Avenue Society, Opposite Government Engineering College, Motera, Sabarmati, Ahmedabad - 380005, Gujarat, has, inter alia, considered and approved the following matters:

1. Audited Standalone Financial Results

The Board has considered and approved the Audited Standalone Financial Results of the Company for the quarter and financial year ended on March 31, 2026, together with the Statement of Assets and Liabilities and Statement of Cash Flows, as applicable.

2. Audited Consolidated Financial Results

The Board has considered and approved the Audited Consolidated Financial Results of the Company for the quarter and financial year ended on March 31, 2026, together with the Statement of Assets and Liabilities and Statement of Cash Flows, as applicable.

3. Auditor's Reports

The Board has taken on record the Audit Reports issued by the Statutory Auditors of the Company on the Audited Standalone Financial Results and Audited Consolidated Financial Results of the Company for the quarter and financial year ended on March 31, 2026.

For, MAITRI ENTERPRISES LTD.


MANAGING DIRECTOR

4. Declaration regarding Audit Report with Unmodified Opinion and Statement on Impact of Audit Qualifications

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company have issued the Audit Report on the Audited Standalone Financial Results of the Company for the quarter and financial year ended on March 31, 2026 with an unmodified opinion.


Further, in respect of the Audited Consolidated Financial Results of the Company for the quarter and financial year ended on March 31, 2026, the Statutory Auditors have issued the Audit Report with a qualified opinion.

The brief details of the qualification forming part of the Consolidated Audit Report are as under:

Item	Details
Nature of qualification	Qualified opinion in respect of trade receivables of the subsidiary company.
Matter qualified	In respect of the subsidiary company, trade receivables amounting to Rs. 156.64 lakhs out of total trade receivables amounting to Rs. 269.95 lakhs as at March 31, 2026 have remained outstanding for a period exceeding three years. The management has not provided sufficient appropriate audit evidence, including direct balance confirmations, supporting documents or other alternative audit procedures, to substantiate the recoverability of such balances. Accordingly, the auditors were unable to determine whether any adjustments may be required in respect of the said trade receivables and the consequential impact thereof, if any, on the accompanying consolidated financial results.
Quantification	The auditors have not quantified the impact, if any. Accordingly, no adjustment has been made in the Statement on Impact of Audit Qualifications.
Management's view	The management is in the process of obtaining confirmations and recovering the outstanding receivables. Necessary accounting adjustments, if any, based on confirmations, reconciliations and recovery assessment, will be carried out in due course. Appropriate legal action, wherever necessary, is also being evaluated by the management.

Accordingly, the Statement on Impact of Audit Qualifications for the financial year ended March 31, 2026, with respect to the Audited Consolidated Financial Results, is enclosed herewith.

For, MAITRI ENTERPRISES LTD.


MANAGING DIRECTOR

MAITRI ENTERPRISES LIMITED

(Formerly Known as PARTH ALLUMINIUM LIMITED)



Accordingly, we are enclosing herewith the following:

1. Audited Standalone Financial Results of the Company for the quarter and financial year ended on March 31, 2026;
2. Audit Report issued by the Statutory Auditors on the Audited Standalone Financial Results of the Company;
3. Declaration pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 with respect to Audit Report with unmodified opinion on the Audited Standalone Financial Results;
4. Audited Consolidated Financial Results of the Company for the quarter and financial year ended on March 31, 2026;
5. Audit Report issued by the Statutory Auditor on the Audited Consolidated Financial Results of the Company; and
6. Statement on Impact of Audit Qualifications for the financial year ended March 31, 2026, with respect to the Audited Consolidated Financial Results.

The meeting of the Board of Directors commenced at 5.30 P.M. and concluded at 6.30P.M.

Further, the trading window for dealing in securities of the Company, which was closed from Wednesday, April 01, 2026, shall re-open after 48 hours from the declaration of the aforesaid financial results.

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

Thanking You,
Yours Faithfully,

For, Maitri Enterprises Limited

For, **MAITRI ENTERPRISES LTD.**

A handwritten signature in blue ink, appearing to read "Jaikishan R. Ambwani".

MANAGING DIRECTOR

JAIKISHAN R. AMBWANI

MANAGING DIRECTOR

DIN: 03592680

Encl.: As above

Date: May 28, 2026

To,
BSE Limited
Floor 25, P. J. Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code: 513430

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Audit Report with Unmodified Opinion

Dear Sir/Ma'am,

I, **Jaikishan R. Ambwani**, Managing Director of **Maitri Enterprises Limited**, having its registered office at Gayatri House, Ashok Vihar, Near Maitri Avenue Society, Opposite Government Engineering College, Motera, Sabarmati, Ahmedabad – 380005, Gujarat, India, hereby declare and confirm that the Statutory Auditors of the Company, M/s. Dinesh R. Thakkar & Co., Chartered Accountants, Ahmedabad (FRN: 102612W), have issued an Audit Report with Unmodified Opinion on the Audited Standalone Financial Results of the Company for the year ended March 31, 2026.

This declaration is issued in compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016, vide Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your records.

Thanking You,
Yours Faithfully,

For, Maitri Enterprises Limited

For, MAITRI ENTERPRISES LTD.



MANAGING DIRECTOR

JAIKISHAN R. AMBWANI

MANAGING DIRECTOR

DIN: 03592680

Report on the Standalone Annual Financial Results

Independent Auditor's Report on Audit of Standalone Annual Financial Results of Maitri Enterprises Limited (The "Company") for the Quarter and year ended March 31, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended

To,
Board of Directors of
MAITRI ENTERPRISES LIMITED

Opinion

We have audited the accompanying statement of standalone financial results of **MAITRI ENTERPRISES LIMITED** (CIN: L45208GJ1991PLC016853) (the "Company") for the quarter and year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which has been initialled by us for identification purposes.

In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results for the quarter and year ended March 31, 2026:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards 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 net profit and total comprehensive Income and other financial information for the quarter and 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 Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.



Report on the Standalone Annual Financial Results

Management's and Board of Directors Responsibilities for the Standalone Annual Financial Results

This accompanying statement which includes the Standalone Financial Results for the quarter and year ended 31st March 2026 is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The standalone financial results for the quarter and year ended 31st March 2026 have been compiled from related audited annual standalone financial statements.

The company's Management and Board of Directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these Standalone Financial Results that give a true and fair view of the state of affairs (financial position), net profit/loss (financial performance including other comprehensive income), changes in equity and cash flows of the Company in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the company.

Auditor's responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results for the quarter and year ended March 31,2026 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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably



Report on the Standalone Annual Financial Results

be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

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

- Identify and assess the risks of material misstatement of the standalone 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 company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management & Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosure made by the Management & Board of Directors in terms of the requirements specified under Regulations 33 of the Listing Regulations.
- Conclude on the appropriateness of 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 Annual Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Report on the Standalone Annual Financial Results

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Other Matters

The accompanying 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 subject to limited review by us, as required under the Listing Regulations.

PLACE: AHMEDABAD

DATE: MAY 28,2026

For, DINESH R THAKKAR & CO.

CHARTERED ACCOUNTANTS

FRN : 102612W



Keyur M. Thakkar

**KEYUR M. THAKKAR
(PARTNER)**

M.NO.190243

UDIN: 26190243YXCDBP4864

MAITRI ENTERPRISES LIMITED

CIN:L45208GJ1991PLC016853

Registered Office: Gayatri House, Ashok Vihar, Near Maitri Avenue Society, Motera, Sabarmati, Ahmedabad-380005.

E-mail id:compliance@maitrienterprises.com

Phone:079-27506840/27571340

website: www.maitrienterprises.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED MARCH 31,2026

Rs. in Lakhs

Sr No	Particulars	Quarter Ended			Year Ended	Year Ended
		March 31,2026	December 31,2025	March 31,2025	March 31,2026	March 31,2025
		Audited	Un Audited	Audited	Audited	Audited
I	Income					
	Revenue From Operations	1,361.18	465.62	588.47	3,219.40	2,861.72
	Other Income	24.41	3.79	(6.02)	50.60	4.46
	Total Income (I)	1,385.59	469.41	582.45	3,270.00	2,866.18
II	Expenses					
	Cost of materials consumed	(45.47)	675.97	375.25	1,551.90	1,417.73
	Purchases of Stock-in-Trade	109.68	110.02	96.79	498.71	543.31
	Changes in inventories of Stock in Trade and work in progress	399.21	(419.45)	(66.44)	52.69	69.02
	Employee benefits expense	26.56	24.56	19.14	92.15	71.90
	Finance costs	13.72	17.49	11.64	66.34	72.71
	Depreciation and amortization expense	0.98	2.58	1.59	7.07	6.54
	Other expenses	787.68	(15.03)	192.11	887.56	534.39
	Total expenses (II)	1,292.36	396.14	630.07	3,156.42	2,715.60
III	Profit/(loss) before exceptional items and tax (I-II)	93.23	73.28	(47.62)	113.58	150.58
IV	Exceptional Items	-	-	-	-	104.41
V	Profit/(loss) before tax (III-IV)	93.23	73.28	(47.62)	113.58	46.17
VI	Tax expenses					
	Current tax	8.50	6.83	(58.14)	34.00	7.25
	Deferred tax	11.67	(24.95)	(8.81)	(1.75)	(9.07)
	Short/Excess provision of tax	0.29	(0.19)	17.97	(0.19)	17.97
	Total Tax expense (VI)	20.46	(18.30)	(48.98)	32.06	16.15
VII	Profit/(loss) after tax for the period/year (V-VI)	72.77	91.58	1.36	81.52	30.02
VIII	Other Comprehensive Income					
	(i) OCI that will not be reclassified to P&L					
	(a) Remeasurements of the Provision for Employee benefits	(3.43)	(1.55)	(0.04)	(5.25)	1.15
	(ii) OCI Income tax of items that will not be reclassified to P&L	0.86	0.39	0.01	1.32	(0.29)
	Total Other Comprehensive Income (VIII)	(2.57)	(1.16)	(0.03)	(3.93)	0.86
IX	Total Comprehensive Income for the period/year (VII+VIII)	70.20	90.42	1.33	77.59	30.89
X	Details of Equity Share Capital					
	Paid-Up Equity Share Capital	440.00	440.00	440.00	440.00	440.00
	Face Value of Equity Share Capital (Per Value)	10.00	10.00	10.00	10.00	10.00
	Other Equity (Other than Revaluation Reserve)	-	-	-	206.59	128.99
XI	Earnings per equity share (Not Annualised)					
	Basic	(0.23)	2.08	0.03	1.85	0.68
	Diluted	(0.23)	2.08	0.03	1.85	0.68

PLACE : AHMEDABAD

DATE : MAY 28, 2026



BY ORDER OF THE BOARD OF DIRECTORS,
For, MAITRI ENTERPRISES LIMITED
(CIN:L45208GJ1991PLC016853)

MR. JALMISHAN AMBWANI
MANAGING DIRECTOR
DIN: 03592680

MAITRI ENTERPRISES LIMITED

CIN:L45208GJ1991PLC016853

Registered Office: Gayatri House, Ashok Vihar, Near Maitri Avenue Society, Motera, Sabarmati, Ahmedabad-380005.

E-mail id:compliance@maitrienterprises.com

Phone:079-27506840/27571340

website: www.maitrienterprises.com

STATEMENT OF STANDALONE AUDITED ASSETS AND LIABILITIES AS AT MARCH 31 ,2026

Rs. in Lakhs

Particulars	As at March 31 ,2026	As at March 31 ,2025
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	33.09	17.37
(b) Other Intangible assets	0.40	0.21
(c) Financial Assets		
(i) Investments	683.24	683.24
(ii) Loans	54.73	137.24
(iii) Other financial assets	6.36	5.36
(d) Deferred tax assets, net	13.56	10.48
Total Non-current Assets	791.38	853.91
(2) Current assets		
(a) Inventories	413.87	466.56
(b) Financial Assets		
(i) Trade receivables	249.48	230.07
(ii) Cash and cash equivalents	30.12	32.73
(c) Other current assets	41.89	61.74
Total Current Assets	735.36	791.10
Total Assets	1,526.74	1,645.00
II. EQUITY and LIABILITIES		
(a) Equity Share Capital	440.00	440.00
(b) Other Equity	206.59	128.99
Total Equity	646.59	568.99
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	224.38	334.88
(b) Provisions	8.95	2.42
Total Non-current liabilities	233.33	337.30
(1) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	205.91	294.53
(ii) Trade Payables		
- total outstanding dues of micro enterprises and small enterprises	114.77	109.37
- total outstanding dues of others	283.33	307.19
(b) Other current liabilities	5.37	14.83
(c) Provisions - current	9.70	5.55
(d) Current Tax Liabilities, net	27.74	7.24
Total Current liabilities	646.82	738.71
Total liabilities	880.15	1,076.01
Total Equity and Liabilities	1,526.74	1,645.00

PLACE : AHMEDABAD
DATE : MAY 28, 2026



BY ORDER OF THE BOARD OF DIRECTORS,
For, MAITRI ENTERPRISES LIMITED
(CIN:L45208GJ1991PLC016853)

[Signature]
MR. JAIKISHAN AMBWANI
MANAGING DIRECTOR
DIN: 03592680

MAITRI ENTERPRISES LIMITED

CIN:L45208GJ1991PLC016853

Registered Office: Gayatri House, Ashok Vihar, Near Maitri Avenue Society, Motera, Sabarmati, Ahmedabad-380005.

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STATEMENT OF STANDALONE AUDITED CASHFLOW FOR YEAR ENDED MARCH 31,2026

Rs. in Lakhs

Particulars	Year ended March 31 ,2026	Year ended March 31 ,2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit before tax as per statement of profit and loss	113.58	46.17
Adjustments for:		
Depreciation and amortisation	7.07	6.54
(Gain)/Loss on disposal of property, plant and equipment	(0.03)	-
(Gain)/Loss on disposal of Investments	-	(3.75)
Provision for Gratuity	2.64	0.77
Bad debts, provision for trade receivables and advances, net	31.52	-
Finance Cost	66.34	69.93
Interest Income on loans & advances given	(32.10)	(0.22)
Operating profit before working capital changes	189.02	119.43
Adjustment for (increase) / decrease in operating assets		
Trade receivables	(50.93)	295.59
Loans & Advances	(16.50)	-
Inventories	52.68	69.02
Other current assets	19.85	(17.08)
Adjustment for (Increase) / decrease in operating liabilities		
Trade payables	(18.46)	(98.35)
Other current Liabilities	(9.46)	(91.29)
Short term Provisions	2.51	2.02
Cash generated from operations	168.71	279.33
Income tax paid (net)	(13.01)	(19.47)
Net cash generated by operating activities	155.70	259.86
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(22.79)	(7.95)
Purchase of intangible assets	(0.23)	-
(Purchase) /Sale of Non-current investments (net)	-	22.04
Proceeds from disposal of property, plant and equipment	0.06	-
(Increase) / decrease in long term loans and advances	99.01	157.52
(Increase) /Decrease In Other Security Deposits	(1.00)	6.18
Interest Income on loans & advances given	32.10	0.22
Net cash (used in) / generated by investing activities	107.15	178.01
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds/ (repayment) from short term borrowing (net)	(88.62)	292.52
Proceeds/ (repayment) from long term borrowing (net)	(110.50)	(662.04)
Finance cost	(66.34)	(69.93)
Net cash used in financing activities	(265.46)	(439.45)
Net increase / (decrease) in cash and cash equivalents	(2.61)	(1.58)
Cash and cash equivalents at the beginning of the year	32.73	34.31
Exchange gain loss on Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	30.12	32.73

Particulars	As At 31 March 2026	As At 31 March 2025
Reconciliation of Cash and Cash Equivalents with Balance Sheet:		
Cash and cash equivalents includes		
Cash on hand	20.75	24.16
Balances with Banks	9.37	8.57

PLACE : AHMEDABAD
DATE : MAY 28, 2026



BY ORDER OF THE BOARD OF DIRECTORS,
For, MAITRI ENTERPRISES LIMITED
(CIN:L45208GJ1991PLC016853)

MR. JAIKISHAN AMBWANI
MANAGING DIRECTOR
DIN: 03592680

MAITRI ENTERPRISES LIMITED

CIN:L45208GJ1991PLC016853

Registered Office: Gayatri House, Ashok Vihar, Near Maitri Avenue Society, Motera, Sabarmati, Ahmedabad-380005.

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Statement of Standalone Segment Information for the Quarter ended and year ended March 31, 2026

Rs. in Lakhs

Particulars	Quarter Ended			Year Ended	Year Ended
	March 31,2026	December 31,2025	March 31,2025	March 31,2026	March 31,2025
	Audited	Un Audited	Audited	Audited	Audited
Segment revenue					
Segment -Sale of Services	1,183.47	332.49	458.77	2,565.24	2,225.90
Segment -Pharmaceutical Goods	177.71	133.13	129.86	654.16	623.64
Unallocated	-	-	(0.16)	-	12.18
Total segment revenue	1,361.18	465.62	588.47	3,219.40	2,861.72
Less: Inter Segment Revenue	-	-	-	-	-
Revenue from operations	1,361.18	465.62	588.47	3,219.40	2,861.72
Segment results					
Segment -Sale of Services	179.60	37.07	(43.71)	291.91	267.03
Segment -Pharmaceutical Goods	(3.22)	45.93	22.34	(60.42)	13.17
Unallocated	(83.15)	(9.72)	(26.25)	(117.91)	(234.01)
Total segment results	93.23	73.28	(47.62)	113.58	46.17
Less: (i) Interest :	-	-	-	-	-
Profit/(loss) before tax	93.23	73.27	(47.61)	113.58	46.17

Particulars	Year Ended March 31,2026	Year Ended March 31,2025
Segment assets		
Segment -Sale of Services	382.99	162.81
Segment -Pharmaceutical Goods	334.16	563.83
Unallocated	809.59	918.36
Total segment assets	1,526.74	1,645.00
Segment liabilities		
Segment -Sale of Services	331.77	218.71
Segment -Pharmaceutical Goods	71.70	205.33
Unallocated	1,123.27	1,220.96
Total segment liabilities	1,526.74	1,645.00

Based on the "management approach" as defined in the Ind As-108 -Operating Segments, the Chief Operating Decision Maker evaluates the segment Performance and allocates resources based on an analysis of various performance indicators by business segments.

PLACE : AHMEDABAD
DATE : MAY 28, 2026



BY ORDER OF THE BOARD OF DIRECTORS,
For, MAITRI ENTERPRISES LIMITED
(CIN:L45208GJ1991PLC016853)


MR. JANKISHAN AMBWANI
MANAGING DIRECTOR
DIN: 03592680

MAITRI ENTERPRISES LIMITED
CIN: L45208GJ1991PLC016853

Registered Office: Gayatri House, Ashok Vihar, Near Maitri Avenue Society, Opposite Government Engineering College, Motera, Sabarmati, Ahmedabad-380005, Gujarat
E-mail id: compliance@maitrienterprises.com
Phone: 079-27506840/27571340 website: www.maitrienterprises.com

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

1. The audited standalone financial results of the Company for the quarter and year ended March 31, 2026 have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

The above standalone financial results are in compliance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.

The aforesaid audited standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 28, 2026.

The Statutory Auditors of the Company have audited the aforesaid standalone financial results and have issued an Unmodified opinion thereon.

2. The figures for quarter Ended March 31, 2026 are the balancing figures 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.
3. Statement of Standalone Cash flow for the Year ended March 31, 2026 is attached herewith.

4. Review of Long Outstanding Balances and Non-Moving Inventory

During the year, the Company carried out a detailed review of certain old outstanding trade receivables, trade payables and non-moving inventory items identified in earlier periods.

Based on ageing analysis, subsequent realizations/settlements, customer and vendor reconciliations, technical evaluation, disposal of inventory items, supporting documents and other available evidence, the Company has recognised appropriate write-off, provision, adjustment and/or write-back entries in the books of account wherever considered necessary.

Accordingly:

- Trade receivables amounting to Rs. 41.03 lakhs, considered doubtful/non-recoverable, have been written off/provided for during the year based on management's assessment of recoverability and expected credit loss evaluation.

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- Trade payable balances aggregating to Rs. 71.12 lakhs have been settled, reconciled and/or written back during the year, based on supporting records and management assessment.
- In respect of certain old non-moving inventory items, the Company has undertaken subsequent disposal and recognised appropriate write-downs/adjustments wherever considered necessary based on net realizable value.

Based on the aforesaid review and the available supporting evidence, the management believes that the carrying values of trade receivables, trade payables and inventories as at March 31, 2026 are appropriately stated in the financial statements.

5. CODE ON SOCIAL SECURITY, 2020

The Government of India has notified 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 ("Labour Codes") with effect from 21 November 2025, which consolidates 29 existing labour laws. The Labour Codes, amongst other things, introduced changes including a uniform definition of wages and enhanced benefits relating to leaves. In accordance with the guidance issued by the Institute of Chartered Accountants of India and based on the Actuarial Valuation, the Group has assessed the impact of these regulatory changes towards additional Gratuity and has recognised a charge of Rs. 0.61 Lakhs, classified as past service cost disclosed in the financial results for the quarter and year ended March 31, 2026.

The Government is in the process of notifying the related rules under the New Labour Codes. The impact of these rules will be evaluated and accounted for in accordance with the applicable Indian Accounting Standards in the period in which they are notified.

6. There are 2 investor complaints received and resolved during the period 1st January 2026 to 31st March 2026.
7. In accordance with Ind AS 108 – "Operating Segments", the Company has disclosed the standalone segment information.
8. Earnings per share is calculated on weighted average number of the shares issued by the Company.
9. The figures for the corresponding Previous year/period figure have been regrouped/rearranged wherever necessary, to make them comparable.
10. The format for above results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated Nov 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5,

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2016,Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.

11. The results for the quarter and year ended March 31, 2026, are available on the BSE Limited website (URL: www.bseindia.com) and on the Company's website (URL: www.maitrienterprises.com)

**For and on behalf of board of,
MAITRI ENTERPRISES LIMITED
(CIN: L45208GJ1991PLC016853)**



**JAIKISHAN R. AMBWANI
(MANAGING DIRECTOR)**

DIN : 03592680

DATE : MAY 28, 2026

PLACE: AHMEDABAD



Report on the Consolidated Annual Financial Results**Independent Auditor's Report on Audit of Consolidated Financial Results of MAITRI ENTERPRISES LIMITED (the "Parent Company") for the Quarter and year ended 31st March 2026 Pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,
The Board of Directors of
MAITRI ENTERPRISES LIMITED

Qualified Opinion

We have audited the accompanying statement of consolidated financial results of **MAITRI ENTERPRISES LIMITED (the "Parent Company")** (CIN: L45208GJ1991PLC016853), and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended and year ended 31st March, 2026 (The "Statement"), being submitted by the Parent company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which has been initialed by us for identification purposes.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of audit report of the other auditor on separate financial statement of subsidiary, the consolidated financial results for the quarter and year ended 31st March 2026:

- a) The statement includes the results of following entities:
Parent Company: Maitri Enterprises Limited
Subsidiary Company: BSA Marketing Private Limited
- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- c) Except for the possible effects of the matters described in the *Basis for Qualified Opinion* section of our report, gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") 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 and total comprehensive Income and other financial information of the Group for the quarter and year ended 31st March 2026.

Basis for Qualified Opinion

1. The auditor of the subsidiary company has issued a qualified opinion due to absence of sufficient appropriate audit evidence in respect of the following matter:
 - a) We were unable to obtain sufficient appropriate audit evidence regarding the recoverability of trade receivables amounting to Rs. 156.64 lakhs out of total trade receivables of Rs. 269.95 lakhs outstanding as at March 31, 2026, which have remained outstanding for a period exceeding three years. In the absence of adequate supporting documents, balance confirmations and performance of alternative audit procedures, we are unable to comment upon the recoverability of these balances and the consequential impact thereof, if any, on the accompanying financial statements.

Report on the Consolidated Annual Financial Results

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under Section 143 (10) of the Companies Act, 2013 (the “Act”). Our responsibilities under those 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 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 Consolidated Annual financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained by us is sufficient and appropriate to provide a basis for our qualified opinion on the Consolidated Annual financial results.

Management’s and Board of Directors Responsibilities for the Consolidated Annual Financial Results

This accompanying statement which includes the Consolidated Financial Results for the quarter and year ended March 31, 2026 is the responsibility of the Parents’s Board of Directors and has been approved by them for the issuance. The Consolidated financial results for the quarter and year ended March 31, 2026 have been compiled from related audited consolidated financial statements.

This responsibility includes the preparation and presentation of these Consolidated Annual Financial Results that give a true and fair view of the consolidated net profit/loss and consolidated other comprehensive income and other financial information of the Group and the consolidated statement of assets and liabilities and the consolidated statement of cash flows in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (“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 of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation and presentation of the Consolidated Annual Financial Results by the Directors of the Parent Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the respective entities 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 respective Board of Directors either intends to liquidate their respective entities 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 the Group.



Report on the Consolidated Annual Financial Results

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results for the quarter and year ended March 31, 2026 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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Annual Financial Results.

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

- Identify and assess the risks of material misstatement of the consolidated 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates in consolidated financial results made by Management & Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosure made by the Management & Board of Directors in terms of the requirements specified under Regulations 33 of the Listing Regulations.
- Conclude on the appropriateness of Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 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 Statement, including the disclosures, and whether the Consolidated Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Report on the Consolidated Annual Financial Results

- Obtain sufficient appropriate audit evidence regarding the financial results / financial information of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial statements / financial information of Parent company included in the consolidated financial results. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in sub paragraph no. (b) of the "Other Matters" paragraph in this audit report.

We communicate with those charged with governance of the Parent Company 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.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

- (a) The accompanying 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 subject to limited review by us, as required under the Listing Regulations.
- (b) The statement includes the results for the quarter and year ended March 31,2026 of one subsidiary. The reports on the audited financial results of subsidiary have been furnished to us by the Management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of subsidiary is based solely on the reports of Other auditor. Our opinion is not modified in respect of this matter.

PLACE: AHMEDABAD

DATE: MAY 28,2026

For, DINESH R THAKKAR & CO.

CHARTERED ACCOUNTANTS

FRN : 102612W



KEYUR M. THAKKAR
(PARTNER)

M.NO.190243

UDIN: 26190243DHLXAD2643

MAITRI ENTERPRISES LIMITED

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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED MARCH 31,2026

Rs. in Lakhs

Sr No	Particulars	Quarter Ended			Year Ended	Year Ended
		March 31,2026	December 31,2025	March 31,2025	March 31,2026	March 31,2025
		Audited	Un Audited	Audited	Audited	Audited
I	Income					
	Revenue From Operations	1,391.33	465.62	588.47	3,329.65	2,865.99
	Other Income	4.05	0.69	(6.02)	41.90	4.46
	Total Income (I)	1,395.38	466.31	582.45	3,371.55	2,870.45
II	Expenses					
	Cost of materials consumed	(45.47)	675.97	375.25	1,551.90	1,417.73
	Purchases of Stock-in-Trade	109.68	110.02	96.79	498.71	538.75
	Changes in inventories of Stock in Trade and work in progress	429.73	(419.45)	(66.44)	159.31	76.87
	Employee benefits expense	26.57	24.56	19.54	92.15	72.30
	Finance costs	14.86	18.59	12.73	70.73	76.96
	Depreciation and amortization expense	1.26	2.65	1.81	7.76	7.39
	Other expenses	791.08	(14.63)	193.57	898.50	543.07
	Total expenses (II)	1,327.71	397.71	633.24	3,279.06	2,733.07
III	Profit/(loss) before exceptional items and tax (I-II)	67.67	68.60	(50.79)	92.49	137.38
IV	Exceptional Items	-	-	-	-	104.41
V	Profit/(loss) before tax (III-IV)	67.67	68.60	(50.79)	92.49	32.97
VI	Tax expenses					
	Current tax	8.50	13.93	(58.14)	34.00	7.25
	Deferred tax	11.67	11.54	(8.87)	(1.75)	(9.13)
	Short/Excess provision of tax	0.29	1.14	17.97	(0.19)	17.97
	Total Tax expense (VI)	20.46	26.61	(49.04)	32.06	16.09
VII	Profit/(loss) after tax for the period/year (V-VI)	47.21	41.99	(1.75)	60.43	16.88
VIII	Other Comprehensive Income					
	(i) OCI that will not be reclassified to P&L					
	(a) Remeasurements of the Provision for Employee benefits	(3.43)	(1.55)	(0.04)	(5.25)	1.15
	(ii) OCI Income tax of items that will not be reclassified to P&L	0.86	0.39	0.01	1.32	(0.29)
	Total Other Comprehensive Income (VIII)	(2.57)	(1.16)	(0.03)	(3.93)	0.86
IX	Total Comprehensive Income for the period/year (VII+VIII)	44.64	40.83	(1.78)	56.50	17.74
X	Details of Equity Share Capital					
	Paid-Up Equity Share Capital	4,40,00,000.00	4,40,00,000.00	4,40,00,000.00	4,40,00,000.00	4,40,00,000.00
	Face Value of Equity Share Capital (Per Value)	10.00	10.00	10.00	10.00	10.00
	Other Equity (Other than Revaluation Reserve)	-	-	-	86.13	29.63
X	Earnings per equity share (Not Annualised)					
	Basic	0.00	0.95	(0.04)	1.37	0.38
	Diluted	0.00	0.95	(0.04)	1.37	0.38

BY ORDER OF THE BOARD OF DIRECTORS,
For, MAITRI ENTERPRISES LIMITED
(CIN:L45208GJ1991PLC016853)



MR. JAIKISHAN AMBWANI
MANAGING DIRECTOR
DIN: 03592680

PLACE : AHMEDABAD
DATE : MAY 28,2026

MAITRI ENTERPRISES LIMITED

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STATEMENT OF CONSOLIDATED AUDITED ASSETS AND LIABILITIES AS AT MARCH 31,2026

Rs. in Lakhs

Particulars	As at March 31,2026	As at March 31,2025
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	35.98	20.94
(b) Goodwill	3.09	3.09
(c) Other Intangible assets	0.40	0.21
(d) Financial Assets		
(i) Investments	373.75	373.76
(ii) Loans	-	1.87
(iii) Other financial assets	6.36	5.61
(e) Deferred tax assets, net	14.80	11.73
Total Non-current Assets	434.38	417.21
(2) Current assets		
(a) Inventories	413.87	573.18
(b) Financial Assets		
(i) Trade receivables	519.43	541.33
(ii) Cash and cash equivalents	51.36	42.51
(c) Other current assets	44.88	61.74
Total Current Assets	1,029.54	1,218.76
Total Assets	1,463.92	1,635.97
II. EQUITY and LIABILITIES		
(a) Equity Share Capital	440.00	440.00
(b) Other Equity	86.13	29.63
Total Equity	526.13	469.63
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	277.42	394.14
(b) Provisions	8.95	2.42
Total Non-current liabilities	286.37	396.56
(1) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	205.91	294.53
(ii) Trade Payables		
- total outstanding dues of micro enterprises and small enterprises	114.78	109.37
- total outstanding dues of others	285.69	325.65
(b) Other current liabilities	7.60	27.44
(c) Provisions - current	9.70	5.55
(d) Current Tax Liabilities, net	27.74	7.24
Total Current liabilities	651.42	769.78
Total liabilities	937.79	1,166.34
Total Equity and Liabilities	1,463.92	1,635.97

BY ORDER OF THE BOARD OF DIRECTORS,
For, MAITRI ENTERPRISES LIMITED
(CIN:L45208GJ1991PLC016853)



MR. JAIKISHAN AMBWANI
MANAGING DIRECTOR
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STATEMENT OF CONSOLIDATED AUDITED CASHFLOW FOR THE YEAR ENDED MARCH 31,2026

Rs. in Lakhs

Particulars	Year ended March 31 ,2026	Year ended March 31, 2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit before tax as per statement of profit and loss	92.48	32.97
Adjustments for:		
Depreciation and amortisation	7.76	7.39
(Gain)/Loss on disposal of property, plant and equipment	(0.03)	-
(Gain)/Loss on disposal of Investments	-	(3.75)
Provision for Gratuity	2.64	0.77
Bad debts, provision for trade receivables and advances, net	31.52	-
Finance Cost	70.73	73.91
Interest Income on loans & advances given	(0.05)	(0.22)
Operating profit before working capital changes	205.05	111.06
Adjustment for (increase) / decrease in operating assets		
Trade receivables	(9.62)	333.69
Loans & Advances	1.87	-
Inventories	159.31	76.87
Other current assets	16.86	(9.19)
Adjustment for (Increase) / decrease in operating liabilities		
Trade payables	(34.55)	(97.25)
Other current Liabilities	(19.84)	(92.96)
Short term Provisions	2.51	1.36
Cash generated from operations	321.59	323.58
Income tax paid (net)	(13.01)	(19.47)
Net cash generated by operating activities	308.58	304.11
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(22.79)	(7.95)
Purchase of intangible assets	(0.23)	-
(Purchase) /Sale of Non-current investments (net)	-	22.04
Proceeds from disposal of property, plant and equipment	0.06	-
(Increase) / decrease in long term loans and advances	-	102.54
(Increase) /Decrease In Other Security Deposits	(0.75)	6.63
Interest Income on loans & advances given	0.05	0.22
Net cash (used in) / generated by investing activities	(23.66)	123.48
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds/ (repayment) from short term borrowing (net)	(88.62)	292.52
Proceeds/ (repayment) from long term borrowing (net)	(116.72)	(658.42)
Finance cost	(70.73)	(73.91)
Net cash used in financing activities	(276.07)	(439.81)
Net increase / (decrease) in cash and cash equivalents	8.85	(12.21)
Cash and cash equivalents at the beginning of the year	42.51	54.72
Exchange gain loss on Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	51.36	42.51

Particulars	As At March 31, 2026	As At March 31, 2025
Reconciliation of Cash and Cash Equivalents with Balance Sheet:		
Cash and cash equivalents includes		
Cash on hand	41.02	33.51
Balances with Banks	10.33	9.00



BY ORDER OF THE BOARD OF DIRECTORS,
For, MAITRI ENTERPRISES LIMITED
(CIN:L45208GJ1991PLC016853)

MR. JAIKISHAN AMBWANI
MANAGING DIRECTOR
DIN: 03592680

PLACE : AHMEDABAD
DATE : MAY 28,2026

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Statement of Consolidated Segment Information for the Quarter ended and year ended March 31, 2026

Rs. in Lakhs

Particulars	Quarter Ended			Year Ended	Year Ended
	March 31,2026	December 31,2025	March 31,2025	March 31,2026	March 31,2025
	Audited	Un Audited	Audited	Audited	Audited
Segment revenue					
Segment -Sale of Services	1,183.47	332.49	458.77	2,565.24	2,225.90
Segment -Pharmaceutical Goods	207.95	133.13	129.86	764.41	627.92
Unallocated	-	-	(0.16)	-	12.17
Total segment revenue	1,391.33	465.62	588.47	3,329.65	2,865.99
Less: Inter Segment Revenue					
Revenue from Operations	1,391.33	465.62	588.47	3,329.65	2,865.99
Segment results					
Segment -Sale of Services	176.96	37.07	(43.71)	289.27	267.03
Segment -Pharmaceutical Goods	(23.21)	42.39	21.84	(72.37)	6.24
Unallocated	(86.08)	(10.86)	(28.92)	(124.41)	(240.30)
Total segment results	67.67	68.60	(50.79)	92.49	32.97
Less: (i) Interest :					
Profit/(loss) before tax	67.67	68.60	(50.79)	92.49	32.97

Particulars	Year Ended	Year Ended
	March 31,2026	March 31,2025
Segment assets		
Segment -Sale of Services	382.99	162.81
Segment -Pharmaceutical Goods	609.98	1,029.11
Unallocated	470.95	444.05
Total segment assets	1,463.92	1,635.97
Segment liabilities		
Segment -Sale of Services	331.74	218.71
Segment -Pharmaceutical Goods	76.29	223.26
Unallocated	1,055.89	1,194.00
Total segment liabilities	1,463.92	1,635.97

Based on the "management approach" as defined in the Ind As-108 -Operating Segments, the Chief Operating Decision Maker evaluates the segment Performance and allocates resources based on an analysis of various performance indicators by business segments.

BY ORDER OF THE BOARD OF DIRECTORS,
For, MAITRI ENTERPRISES LIMITED
(CIN:L45208GJ1991PLC016853)



MR. JAIKISHAN AMBWANI
MANAGING DIRECTOR
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PLACE : AHMEDABAD
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Explanatory notes to the Statement of Audited Consolidated Financial Results for the quarter and year ended March 31, 2026

1. Consolidated Financial Results for the quarter and year ended March 31, 2026 have been prepared in accordance with the Indian Accounting Standard ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with Companies (Accounting Standards) Rules, as amended, and other accounting principles generally accepted in India.

The consolidated financial results also comply with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and are in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS").

These audited consolidated financial results of the Group for the quarter and year ended March 31, 2026, have been reviewed and recommended by the Audit committee and approved by the Board of Directors at their meeting held on May 28, 2026.

The Statutory Auditors of the company have issued audit report with modified opinion on the above results.

2. The Statement on Impact of Audit Qualifications pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, relating to the audit report with modified opinion on the aforesaid audited consolidated financial results for the financial year ended March 31, 2026, is enclosed herewith.
3. The figures for quarter ended March 31, 2026 are the balancing figures 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.
4. Statement of Consolidated Cash flow for the Year ended March 31, 2026 is attached herewith.
5. In accordance with Ind AS 108 - Operating Segments, the Company has disclosed the consolidated segment information.
6. Earnings per share is calculated on weighted average number of the shares issued by the Company.
7. The figures for the corresponding Previous year/period figure have been regrouped/rearranged wherever necessary, to make them comparable.

MAITRI ENTERPRISES LIMITED
CIN: L45208GJ1991PLC016853

Registered Office: Gayatri House, Ashok Vihar, Near Maitri Avenue Society, Opposite Government Engineering College, Motera, Sabarmati, Ahmedabad-380005, Gujarat

E-mail id: compliance@maitrienterprises.com

Phone:079-27506840/27571340

website: www.maitrienterprises.com

8. The format for above results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated Nov 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
9. The results for the quarter and year ended March 31, 2026, are available on the BSE Limited website (URL: www.bseindia.com) and on the Company's website (URL: www.maitrienterprises.com)

**For and on behalf of board of,
MAITRI ENTERPRISES LIMITED**



**JAIKISHAN R. AMBWANI
(MANAGING DIRECTOR)
DIN : 03592680**



**DATE : MAY 28, 2026
PLACE: AHMEDABAD**

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Consolidated Annual Audited Financial Results

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 (Consolidated) [Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
(Rs. In Lakhs except EPS)				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)*
	1.	Total income	3371.55	3371.55
	2.	Total Expenditure	3279.06	3279.06
	3.	Net Profit/(Loss)	60.43	60.43
	4.	Earnings Per Share	1.37	1.37
	5.	Total Assets	1463.92	1463.92
	6.	Total Liabilities	937.79	937.79
	7.	Net Worth	526.13	526.13
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
<p>*Since qualification pertains to a matter where the auditors have been unable to quantify the impact, if any, no adjustment has been made in the table above for such qualification.</p>				
II.	Audit Qualification (each audit qualification separately):			
a.	Details of Audit Qualification:-			
	<p>1. In respect of the Subsidiary Company, trade receivables amounting to Rs. 156.64 lakhs out of total trade receivables amounting to Rs. 269.95 lakhs as at March 31, 2026 have remained outstanding for a period exceeding three years. The management has not provided sufficient appropriate audit evidence, including direct balance confirmations, supporting documents or other alternative audit procedures, to substantiate the recoverability of such balances as required under SA 500 "Audit Evidence" and SA 505 "External Confirmations". Accordingly, the auditors were unable to determine whether any adjustments may be required in respect of the said trade receivables and the consequential impact thereof, if any, on the accompanying financial statements.</p>			
b.	Type of Audit Qualification: Qualified Opinion			
c.	Frequency of qualification: The above qualification is continuing from the quarter and year ended March 31, 2025. Other audit qualifications reported in the previous year have since been resolved/addressed by the management during the current year and accordingly do not continue in the current reporting period.			

	<p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not Applicable</p>
	<p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p>
	<p>(i) Management's estimation on the impact of audit qualification:- Refer e (ii) below:</p>
	<p>(ii) If management is unable to estimate the impact, reasons for the above 1 to 3 audit qualifications mentioned in II (a):-</p> <p>1. Management is in the process of obtaining confirmations and recovering the outstanding receivables. Necessary accounting adjustments, if any, based on confirmations, reconciliations and recovery assessment, will be carried out in due course. Appropriate legal action, wherever necessary, is also being evaluated by the management.</p>
	<p>(iii) Auditors' Comments on (i) and (ii) above:</p> <p>We do not have any additional comments on the above-mentioned points apart from those already covered in our report.</p>
<p>III.</p>	<p>Signatories:</p> <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;">  <p>Mr. Jaikishan Ambwani Managing Director DIN: 03592680</p> </div> <div style="text-align: center;">  </div> </div> <div style="margin-top: 20px;"> <p style="text-align: center;"></p> <p>Alpeshkumar Mohanbhai Patel Chief Financial Officer</p> </div> <div style="margin-top: 20px;"> <p style="text-align: center;"></p> <p>Rakesh Sureshkumar Lakhani Audit Committee Chairman</p> </div>

Statutory Auditor

For, DINESH R. THAKKAR & CO.
Chartered Accountants
FRN: 102612W

Keyur M Thakkar

Keyur M Thakkar
(Partner)

M.No: 190243

UDIN: 26190243KLHVRY5663



Place: Ahmedabad
Date: May 28, 2026