



**MAHALAXMI**

# Mahalaxmi Seamless Limited

CIN: L93000MH1991PLC061347

Reg. Off.: Pipenagar (Sukeli) Via Nagothane Taluka Roha Dist Raigad 402126  
54/A, Virwani Industrial Estate, Near Western Express Highway Goregaon (East), Mumbai-400063. (INDIA).  
Tel: 022-40033190, Email: [accountsho@mahatubes.com](mailto:accountsho@mahatubes.com), Website: [www.mahatubes.com](http://www.mahatubes.com)

28.05.2026

To,

Corporate Relationship Department,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001

Scrip Code: 513460

**Subject: Outcome of Board Meeting held on Thursday, 28<sup>th</sup> May, 2026 and submission of Audited Financial Results for the Half year and Year ended on 31<sup>st</sup> March, 2026 and Declaration for the financial year ended on 31<sup>st</sup> March, 2026**

**Reference: Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

Respected Sir/Madam,

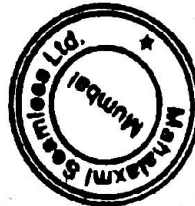
With Reference to the captioned subject, we wish to inform you that the Meeting of the Board of Directors of the Company held today i.e. Thursday 28<sup>th</sup> May, 2026 at 04.00 p.m. and concluded at 5:15 p.m. at the Registered office of the company situated at Pipenagar (Sukeli), Via Nagothane, Taluka Roha, Dist. Raigad, MH-402126, and the following matters inter alia have been transacted at the meeting.:

1. Approval of Audited Financial results for the half year and year ended on 31st March, 2026 along with Auditors report thereon.

The Intimation of outcome of this Board Meeting is given pursuant to Regulation 30 of SEBI (LODR) Regulation, 2015.

We also enclosed herewith following in compliance with regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015:

1. Approval of Audited Financial results for the half year and year ended on 31st March, 2026 along with Auditors report thereon.
2. Declaration with respect to the unmodified opinion of the Auditor.



Factory: Pipe Nagar (Sukeli), via Nagothane, Taluka Roha, District Raigad, Maharashtra - 402 126(INDIA)  
Email : [enquiry@mahatubes.com](mailto:enquiry@mahatubes.com)



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The above information is also available on the website of the Company at <https://mahatubes.com/>

You are requested to please take the above on your record.

We hope that the above meets with your requirements.

Thanking you,

Yours faithfully,

For Mahalaxmi Seamless Limited

Vivek Madhavprasad Jalan  
DIN: 00114795  
Managing Director





## Independent Auditor's Report

**TO THE BOARD OF DIRECTORS  
OF MAHALAXMI SEAMLESS LIMITED**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of **MAHALAXMI SEAMLESS LIMITED** ("the Company"), for the quarter and year ended 31 March 2026, attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended (Listing Regulations).

In our opinion to the best of information and according to explanations given to us the aforesaid financial results read with note therein.

- a. Are presented in accordance with the requirements of regulations 33 of the listing regulations in these regards" and
- b. give a true and fair view in conformity with the regulation and measurements principal laid down in the applicable Indian Accounting Standard, and other accounting principal accepted in India specified under section 133 of the Act, of the state of affairs (financial position) of the company as at 31<sup>st</sup> March 2026, and its profit and loss A/c (financial performance including other comprehensive Income), its cash flow.

### **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 SAs are further described in the Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the financial results.

### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of state of affairs (financial position), Profit or loss (financial Performance including other comprehensive income), change in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and 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 the 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 Company's Management and the Board of Directors are responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 these 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 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 and related disclosures in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the 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 disclosure in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusion is 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 presentations, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transaction and events in a manner that achieves fair presentations.

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

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

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

## Other Matter

The financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year 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.

Yours faithfully,

**For Agrawal Jain & Gupta**

ICAI Firm Registration Number: 013538C

UDIN: 26199969PODFW2771

**SARWAN KUMAR** Digitally signed by SARWAN  
**PRAJAPATI** KUMAR PRAJAPATI  
Date: 2026.05.28 16:22:31  
+05'30'

**Sarwan Prajapati**

Partner

Membership Number: 199969

Place of Signature: Mumbai

Date: - 28<sup>th</sup> May 2026



**MAHALAXMI**  
SEAMLESS LIMITED

# Mahalaxmi Seamless Limited

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## Statement of Profit & Loss for the Quarter and Six Months ended 31st March 2026

(Figures in Lacs, unless stated otherwise)

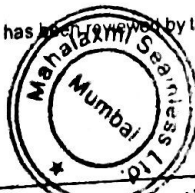
Particular	Quarter Ended			Year Ended	
	31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
	(Audited) Refer to Note 6	(Unaudited)	(Audited) Refer to Note 6	(Audited)	(Audited)
<b>Income</b>					
Revenue from operations	50.54	47.84	45.16	188.82	186.32
Other Income	0.49	0.59	0.08	2.27	3.09
<b>Total Income (a+b)</b>	<b>51.03</b>	<b>48.44</b>	<b>45.24</b>	<b>191.09</b>	<b>189.41</b>
<b>Expenses</b>					
Cost of materials consumed	-	-	-	-	4.06
Employee benefits expense	67.98	20.89	19.46	124.85	78.96
Finance costs	6.91	4.73	5.00	20.93	20.73
Depreciation and amortisation expense	5.10	4.89	8.97	19.71	35.97
Other expenses	8.72	11.95	8.25	35.05	30.32
<b>Total Expenses</b>	<b>88.71</b>	<b>42.46</b>	<b>41.68</b>	<b>200.54</b>	<b>170.04</b>
<b>Profit before exceptional items and tax</b>	<b>(37.68)</b>	<b>5.97</b>	<b>3.56</b>	<b>(9.45)</b>	<b>19.37</b>
Exceptional items	-	-	-	-	-
<b>Profit before tax</b>	<b>(37.68)</b>	<b>5.97</b>	<b>3.56</b>	<b>(9.45)</b>	<b>19.37</b>
<b>Tax expense</b>					
Current tax	-	-	-	-	-
Tax Related to Previous Years	(4.65)	(0.27)	(3.56)	(2.11)	(6.11)
Deferred tax	(4.65)	(0.27)	(3.56)	(2.11)	(6.11)
<b>Total Tax Expenses</b>					
<b>Profit (Loss) for the period</b>	<b>(33.04)</b>	<b>6.25</b>	<b>7.12</b>	<b>(7.35)</b>	<b>25.48</b>
<b>Other Comprehensive Income</b>					
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
<b>Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(33.04)</b>	<b>6.25</b>	<b>7.12</b>	<b>(7.35)</b>	<b>25.48</b>
<b>Paidup Equity Share Capital (face value Rs.10 each, fully paid up)</b>	<b>528.14</b>	<b>528.14</b>	<b>528.14</b>	<b>528.14</b>	<b>528.14</b>
<b>Other Equity</b>				<b>(582.36)</b>	<b>(575.02)</b>
<b>Earnings per equity share (for continuing operation):</b>					
(1) Basic	(0.63)	0.12	0.13	(0.14)	0.48
(2) Diluted	(0.63)	0.12	0.13	(0.14)	0.48

See accompanying note to the financial results

Notes:-

1. The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognised accounting practices and policies to the extent applicable.

2. The above statement of financial results has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 28th May, 2026.



Factory: Pipe Nagar (Sukeli), Via Nagothane, Taluka Roha, District Raigad, Maharashtra – 402 126 (INDIA)  
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SEAMLESS LIMITED

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- 3 The company operates mainly one segment, accordingly there are no separate reportable segment as per Ind AS-108- Operating Segment.
4. Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
- 5 Investors can view the Financial Results of the Company at the Company's website [www.mahatubes.com](http://www.mahatubes.com) or at the websites of BSE ([www.bseindia.com](http://www.bseindia.com))
- 6 The statement includes the result for the quarters ended march 31, 2026 and march 31, 2025 being balancing figure of the audited figures in respect of full financial year and the published year to date figures upto the third quarter of the respective financial year.

For Mahalaxmi Seamless Ltd.

Vivek Madhav Prasad Jalan  
DIN 00114795  
Managing Director  
Place : Mumbai  
Date : 28th May 2026



Factory: Pipe Nagar (Sukeli), via Nagothane, Taluka Roha, District Raigad, Maharashtra – 402 126(INDIA)

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**STANDALONE BALANCE SHEET AS AT 31ST MARCH 2026**

(Figures in Lacs, unless stated otherwise)

(Rs. In Lakhs)

Particular	Year ended 31st Mar, 2026	Year ended 31st Mar, 2025
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	20.51	28.06
(b) Investment properties	181.22	192.83
(c) Investment	3.00	-
(e) Financial assets		
(i) Others financial assets	10.02	9.49
<b>Total Non-current assets</b>	<b>214.75</b>	<b>230.38</b>
<b>Current assets</b>		
(a) Financial assets		
(i) Trade receivables	16.48	16.36
(ii) Cash and cash equivalents	10.77	3.56
(iii) Bank Balances other than cash and cash equivalents	20.37	27.45
(iv) Loans	1.43	0.90
(vi) Others financial assets	37.26	19.17
<b>Total Current assets</b>	<b>86.30</b>	<b>67.44</b>
<b>TOTAL ASSETS</b>	<b>301.05</b>	<b>297.82</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity share capital	528.14	528.14
b) Other equity	(582.36)	(575.02)
<b>Total Equity</b>	<b>(54.22)</b>	<b>(46.88)</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	23.52	52.85
(b) Other non-current liabilities	62.55	62.55
(c) Deferred Tax Liabilities (Net)	14.53	16.64
(b) Non Current Provisions	49.29	-
<b>Total Non-current liabilities</b>	<b>149.89</b>	<b>132.04</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	82.35	87.66
(ii) Trade payables		



Factory: Pipe Nagar (Sukeli), via Nagothane, Taluka Roha, District Raigad, Maharashtra – 402 126(INDIA)

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Total outstanding dues of Micro Enterprises and Small Enterprises	3.98	0.62
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	19.39	19.88
(iii) Other financial liabilities	94.09	98.55
(b) Provisions	2.19	2.41
(c) Other current liabilities	3.37	3.53
<b>Total Current liabilities</b>	<b>205.38</b>	<b>212.65</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>301.05</b>	<b>297.81</b>
	0.00	(0.00)

For Mahalaxmi Seamless Ltd.

Vivek Madhavprasad Jalan  
DIN - 00114795  
Managing Director  
Place : Mumbai  
Date : 28th May 2026



**MAHALAXMI**  
SEAMLESS LIMITED

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Tel: 022-40033190, Email: [accountsho@mahatubes.com](mailto:accountsho@mahatubes.com), Website: [www.mahatubes.com](http://www.mahatubes.com)**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2026**

(Figures in Lacs, unless stated otherwise)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Profit before exceptional Items and tax as per statement of profit and loss	(9.45)	19.37
Adjustments for:		
Depreciation and amortization expenses	19.71	35.97
Finance cost	20.93	20.73
Interest income	(2.22)	(2.80)
Profit on sale of assets	-	-
Tax Earlier Year	-	-
	<b>28.97</b>	<b>73.27</b>
<b>Operating profit before working capital changes</b>		
Adjustments for:		
(Increase)/decrease in trade & other receivables	(0.12)	(12.23)
(Increase)/decrease in other Long term Liabilities	(0.01)	(0.00)
Increase/(decrease) in trade & other payables	(1.74)	(23.63)
	27.10	37.41
Less: Direct taxes paid (net of refunds)	-	-
Less :- Exceptional Item*	-	-
<b>Net cash flows (used in)/ generated from operating activities after exceptional items</b>	<b>27.10</b>	<b>37.41</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
<b>Inflows</b>	-	-
Interest received	2.22	2.80
Loans and Advances	-	-
	2.22	2.80
<b>Outflows</b>		
Purchase of property, plant and equipment/ intangible assets	(0.55)	(20.20)
Purchase of non current investments	(3.00)	-
Sale of Assets	-	5.10
Loans & Advances	(19.15)	(19.15)
	(22.70)	(34.25)
<b>Net cash (used in) / generated from investing activities</b>	<b>(20.48)</b>	<b>(31.45)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
<b>Inflows</b>		
Repayment of long term borrowings	-	-
Proceeds / (Repayment) of Short term borrowings	(5.31)	35.16
Interest paid	-	-
	(5.31)	35.16
<b>Outflows</b>		
Repayment of long term borrowings	(29.33)	(48.19)

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Interest paid	(20.93)	(20.73)
	(50.26)	(68.92)
Net cash (used in) / generated from financing activities	(50.26)	(68.92)
NET INCREASE/(DECREASE) IN CASH AND BANK BALANCES	(48.95)	(27.80)
Add : Cash and cash equivalence at beginning of the year	31.01	58.81
Cash and cash equivalence at end of the year	(17.94)	31.01
Cash and Cash equivalent as per above comprises of the following		
	31.03.2026	31.03.2025
Cash and Cash Equivalents (Refer Note 8)	10.77	3.56
Earmarked balances with bank	0.10	0.10
Short term bank deposits	20.27	27.35
Balances as per statement of Cash Flows	31.14	31.01
	49.08	0.00

For Mahalaxmi Seamless Ltd.

  
Vivek Madhavprasad Jalan  
DIN - 00114795  
Managing Director  
Place : Mumbai  
Date : 28th May 2026



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28.05.2026

To,

Corporate Relationship Department,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001

**Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, with respect to unmodified opinion of the Statutory Auditors on the Standalone and Consolidated Financial Results of the Company for the half year and financial year ended 31st March 2026.**

**Scrip Code:513460**

Respected Sir,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification No. SEBI/LAD-N RO/G N/2016-17 /001 dated 25 May, 2016 and circular no. CIR/CFD/CMD/56/2016 dated 27 May, 2016, we confirm that the Statutory Auditors of the Company, M/s Agrawal Jain & Gupta Chartered Accountants (Firm Reg. No. 013538C) have issued the Audit Report on the Standalone Financial Results of the Company for the half year and financial year ended 31\* March, 2026 with unmodified opinion.

We hope that the above meets with your requirements.

Thanking You,

Yours faithfully,

For Mahalaxmi Seamless Limited



Mr. Vivek Madhavprasad Jalan  
DIN: 00114795  
Managing Director