

November 14, 2025

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

Sub: Outcome of 5th (05/2025-26) Board Meeting held on November 14, 2025

Ref.: Regulations 30 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

BSE Scrip Code: 513430

Dear Sir/Madam,

This is to inform you under Regulation 30, 33 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. on **Friday, November 14, 2025** at the Registered Office of the Company at Gayatri House, Ashok Vihar, Near Maitri Avenue Society, Opposite Government Engineering College, Motera, Sabarmati, Ahmedabad- 380005, Gujarat, which commenced at 04:00 P.M. and concluded at 05:00 P.M. has, inter-alia, decided the following businesses;

1. Considered and approved Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Half year ended on September 30, 2025 alongwith limited review report as per Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Considered and Approved the Appointment of Mr. Bharat Ramjibhai Sisodia (DIN: 11327540) as an Additional Director under the category of Non-Executive Independent Director of the Company w.e.f. November 14, 2025 subject to necessary approvals.

The Details as required for Appointment of Mr. Bharat Ramjibhai Sisodia as an Independent Director of the Company under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are given in the enclosed **Annexure-I**.

3. Considered and approved the Resignation of Mr. Harishkumar Ishwarlal Motwani (DIN: 09243591) from the position of Independent Director of the Company w.e.f. November 14, 2025

The details as required for resignation of Mr. Harishkumar Ishwarlal Motwani as an Independent Director of the Company under Regulation 30 of SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are given in the enclosed **Annexure-II**.

4. Considered and Approved Reconstitution of the committees of the Board.

The details as required for Reconstitution of Committee under Regulation 30 of SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are given in the enclosed **Annexure-III**.

MAITRI ENTERPRISES LIMITED

(Formerly Known as PARTH ALLUMINIUM LIMITED)



You are requested to take the same on your record.

Thanking you,

Yours faithfully,

For, MAITRI ENTERPRISES LIMITED



JAIKISHAN R. AMBWANI
MANAGING DIRECTOR
DIN: 03592680


Encl.: As above

Annexure-I

The Details as required for Appointment of as an Independent Director of the Company under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are given as under:

Sr. No.	Details of events that need to be provided	Information of such event(s)
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment of Mr. Bharat Ramjibhai Sisodia as an Additional Director under the category of Non-Executive Independent Director. The Appointment of Mr. Bharat Ramjibhai Sisodia shall be effective from November 14, 2025.
2	Date of appointment and terms of appointment;	The Board on the recommendation of the Nomination & Remuneration Committee at its meeting held on November 14, 2025 has appointed Mr. Bharat Ramjibhai Sisodia as an Additional Director under the category of Non-Executive Independent Director.
3	Brief Profile (in case of appointment);	Mr. Bharat Ramjibhai Sisodia is Passionate about driving environmental change, he founded CATCH , an initiative dedicated to creating dense urban forests and empowering communities to adopt sustainable, eco-friendly practices. Through every project—and every tree planted—he strives to build a greener, more sustainable future. He has also been associated with the Central Institute of Plastics Engineering & Technology (CIPET) , contributing to efforts in environmental protection and responsible resource management.
4	Disclosure of relationships between directors (in case of appointment of a director);	Mr. Bharat Ramjibhai Sisodia is not related to any of the Directors on the Board.
5	Shareholding, if any, in the Company.	Nil
6	Affirmation that the Director being appointed is not debarred from holding the office of director by virtue of any order of SEBI or any other such authority.	We affirm that Mr. Bharat Ramjibhai Sisodia is not debarred from holding the office of director by virtue of any order of SEBI or any other such authority.

For, MAITRI ENTERPRISES LIMITED



JAIKISHAN R. AMBWANI
MANAGING DIRECTOR
DIN: 03592680

Annexure-II

The details as required for resignation of Independent Director under Regulation 30 of SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are given as under:

Sr. No.	Details of events that need to be provided	Information of such event(s)
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Resignation of Harishkumar Ishwarlal Motwani from the position of Independent Director of the Company w.e.f. November 14, 2025 due to personal reason.
2	Date of appointment / Cessation (as applicable) and terms of appointment;	Resigned with effect from November 14, 2025.
3	Brief Profile (in case of appointment);	Not Applicable
4	Disclosure of relationships between directors (in case of appointment of a director);	Not Applicable
5	Shareholding, if any, in the Company.	Nil
6	Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any;	Mr. Harishkumar Ishwarlal Motwani does not hold office of director and any membership in any of committees of the Board in any other listed entity
7	Confirmation for material reasons	Mr. Harishkumar Ishwarlal Motwani has confirmed that there are no other material reasons other than those mentioned above.
8	Copy of Resignation Letter	Attached herewith

For, MAITRI ENTERPRISES LIMITED


JAIKISHAN R. AMBWANI
MANAGING DIRECTOR
DIN: 03592680

Annexure-III

The details as required for Reconstitution of Committee under Regulation 30 of SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are given as under:

Sr. No.	Name of Committees	Name of Member	Designation	Category
1.	Audit Committee	Mr. Rakesh Sureshkumar Lakhani	Chairperson	Non-Executive, Independent Director
		Mr. Bharat Ramjibhai Sisodia	Member	Non-Executive, Independent Director
		Mr. Rameshlal Bulchand Ambwani	Member	Director
2.	Nomination and Remuneration Committee	Mr. Rakesh Sureshkumar Lakhani	Chairperson	Non-Executive, Independent Director
		Mr. Bharat Ramjibhai Sisodia	Member	Non-Executive, Independent Director
		Mrs. Sarla Jaikishan Ambwani	Member	Promoter, Director
3.	Stakeholder Relationship Committee	Mr. Rakesh Sureshkumar Lakhani	Chairperson	Non-Executive, Independent Director
		Mr. Bharat Ramjibhai Sisodia	Member	Non-Executive, Independent Director
		Mr. Rameshlal Bulchand Ambwani	Member	Director

For, MAITRI ENTERPRISES LIMITED


JAIKISHAN R. AMBWANI
MANAGING DIRECTOR
DIN: 03592680

HARISHKUMAR ISHWARLAL MOTWANI
C-204, Hari Icon, Near Jai Bhole Home,
Nana Chiloda, Ahmedabad, Gujarat - 382330

Date: 14th November, 2025

To
Chairman/Board of Directors
MAITRI ENTERPRISES LIMITED
"Gayatri House", Ashok Vihar,
Near Maitri Avenue Society,
Opp. Govt. Eng. College, Motera,
Ahmedabad 380005

Sub: Resignation from position of Independent Director of the Company.

Dear Chairman/Board Members,

I Harishkumar Ishwarlal Motwani R/o C-204, Hari Icon, Near Jai Bhole Home, Nana Chiloda, Ahmedabad, Gujarat - 382330 due to personal reasons, I am submitting my resignation as Non-Executive Independent Director of the Company Maitri Enterprises Limited and as the Chairman of Audit Committee, Nomination & Remuneration Committee and Stakeholders Relationship Committee with effect from the close of the business hours today, i.e. 14th November, 2025.

I hereby confirm that there are no other material reasons for my resignation other than that mentioned above.

I request you to kindly take the same on record and request the Company to complete the necessary formalities.

Kind Regards,



Harishkumar I Motwani
DIN: 09243591
Place: Ahmedabad
Date: 14th November, 2025

Independent Auditor's Report on Standalone Unaudited Financial Results of Maitri Enterprises Limited for the Quarter and half year ended September 30, 2025 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

INTRODUCTION

1. We have reviewed the accompanying statement of standalone unaudited financial results of **MAITRI ENTERPRISES LIMITED** (CIN: L45208GJ1991PLC016853) ("the Company") for the quarter and half year ended September 30, 2025, 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").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

SCOPE OF REVIEW

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. **Basis for Qualified Conclusion**
 - a) We noted that, out of total trade payables amounting Rs.320.77 lakhs as at September 30, 2025, balances aggregating to Rs.38.62 lakhs have been outstanding for a period exceeding three years. In the absence of direct confirmations from the respective parties or other sufficient and appropriate audit evidence, as required under SA 500 – *Audit Evidence* and SA 505 – *External Confirmations*, to substantiate the validity and existence of these outstanding balances, Consequently, we are unable to determine whether any adjustments might be necessary in respect of these trade payables.



- b) The Company's inventory includes items amounting to Rs. 41.22 lakhs as at September 30, 2025, representing non-moving stock held for a period exceeding one year. As per the principles of inventory valuation under Ind AS 2 – "Inventories" and in accordance with SA 501 – "Audit Evidence – Specific Considerations for Selected Items", such non-moving items require an assessment for impairment or obsolescence. However, the Management has not provided us with adequate audit evidence, such as an ageing analysis, technical evaluation, assessment of future usability, or specific plans for disposal/use of such inventory, to substantiate the carrying value of these items as at the balance sheet date. In the absence of such sufficient and appropriate audit evidence, we were unable to determine whether any adjustments might be necessary to the carrying value of such inventories.

These matters were also qualified in our report on the standalone financial results for the quarter and year ended March 31, 2025 and quarter ended June 30, 2025.

5. Qualified Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 above, except for the possible effects of the matter described in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We draw attention to Note 7 of the Statement, The Company's trade receivables as at September 30, 2025 stood at Rs.298.64 lakhs. Based on an ECL assessment under Ind AS 109, an impairment loss of Rs.98.40 lakhs has been recognized on long-outstanding balances considered credit-impaired for the quarter ended June 30, 2025. Pursuant to the continuing active recovery efforts through regular follow-ups with customers, the company has recovered amount of Rs. 1.21 Lakhs, accordingly, ECL provision to the extent Rs. 1.21 Lakhs has been reduced during the quarter ended September 30, 2025. Our conclusion is not modified in respect of this matter.
This matter was qualified in our audit report on the standalone financial results for the quarter and year ended March 31, 2025 and quarter ended June 30, 2025.

**PLACE: AHMEDABAD
DATE: NOVEMBER 14, 2025**

**For, DINESH R THAKKAR & CO.
CHARTERED ACCOUNTANTS
FRN : 102612W**



**KEYUR M. THAKKAR
(PARTNER)**

M.NO.190243

UDIN: 25190243 BN G CJG8681



MAITRI ENTERPRISES LIMITED

(Formerly Known as PARTH ALUMINIUM LIMITED)



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 UNAUDITED STAND ALONE INTERIM FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. In Lakhs Except EPS and Face Value of Share)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	776.03	616.57	732.80	1,392.60	1,502.16	2,861.72
II	Other Income	11.11	11.29	8.45	22.40	8.45	4.46
III	Total Income (I+II)	787.14	627.86	741.26	1,415.00	1,510.61	2,866.18
IV	Expenses						
	Cost of materials consumed	602.53	318.87	443.79	921.39	868.94	1,417.73
	Purchases of stock-in-trade	112.01	167.00	108.11	279.01	269.73	543.31
	Changes in inventories of work-in-progress and stock-in-trade	55.63	17.30	21.23	72.93	128.42	69.02
	Employee benefits expense	21.47	19.55	17.53	41.02	37.78	71.90
	Finance Costs	18.66	16.48	40.63	35.14	43.64	72.71
	Depreciation and amortization expense	1.77	1.74	1.95	3.51	3.24	6.54
	Other expenses	(53.43)	168.34	42.91	114.91	71.34	534.89
	Total Expenses	758.64	709.28	676.14	1,467.92	1,423.10	2,715.60
V	Profit/(Loss) before exceptional items and tax (III-IV)	28.50	(81.42)	65.11	(52.92)	87.52	150.58
VI	Exceptional Items						
	a) Written off of non current Loans and Advances	-	-	-	-	-	(104.41)
VII	Profit/(Loss) before tax (V-VI)	28.50	(81.42)	65.11	(52.92)	87.52	46.17
VIII	Tax Expenses	1.93	13.07	(16.14)	15.01	(22.43)	(16.15)
	1) Current tax	(7.09)	(4.48)	(16.78)	(11.57)	(22.62)	(7.25)
	2) Deferred tax	7.40	17.56	0.64	24.96	0.19	9.07
	3) Short / (Excess) Provision of Income Tax of Previous Years	1.62	-	-	1.62	-	(17.97)
IX	Profit/(Loss) for the period/year from continuing operations (VII-VIII)	30.44	(68.35)	48.98	(37.91)	65.09	30.02
X	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expenses of discontinuing operations	-	-	-	-	-	-
XII	Profit / (Loss) from discontinuing operations (after tax) (VIII-IX)	-	-	-	-	-	-
XIII	Net Profit / (Loss) for the period/year (IX+XII)	30.44	(68.35)	48.98	(37.91)	65.09	30.02
XIV	Other Comprehensive Income						
	A) (i) Items that will not be reclassified to profit or loss						
	(a) Remeasurement of provision for Employee benefits	(0.27)	0.01	(0.03)	(0.26)	0.67	1.15
	(k) Income tax relating to items that will not be reclassified to profit/loss	0.07	(0.00)	0.17	0.07	-	(0.29)
	B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit/loss	-	-	-	-	-	-
	Total Other Comprehensive Income (XIII+XIV)	(0.20)	0.01	0.15	(0.20)	0.67	0.86
XV	Total Comprehensive Income for the period/year	30.24	(68.34)	49.13	(38.11)	65.76	30.89
XVI	Paid up Equity Share Capital (Face Value Rs.10 each)	440.00	440.00	440.00	440.00	440.00	440.00
XVII	Other Equity excluding Revaluation Reserve				90.89	186.48	128.99
XVIII	Earning per share	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(annualised)
	1) Basic	0.69	(1.55)	1.12	(0.86)	1.49	0.68
	2) Diluted	0.69	(1.55)	1.12	(0.86)	1.49	0.68



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

MR. AJIKSHAN AMBANI
MANAGING DIRECTOR
DIN: 03592680

PLACE : AHMEDABAD
DATE : NOVEMBER 14, 2025

Regd. Office : Gayatri House, Nr. Maitri Avenue, Ashok Vihar, Sabarmati - Gandhinagar Highway,
Motera, Ahmedabad-380 005, Phone : 079-27506840 / 079-27571340,

Email : compliance@maitrienterprises.com, Visit us at : www.maitrienterprises.com CIN No.: L45208GJ1991PLC016853

MAITRI ENTERPRISES LIMITED

(Formerly Known as PARTH ALUMINIUM LIMITED)



MAITRI ENTERPRISES LIMITED

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STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER, 2025

(Rs. In Lakhs)

Particulars	As at 30 September, 2025	As at 31 March, 2025
	Unaudited	Audited
I. ASSETS		
1 Non Current Assets		
(a) Property, Plant & Equipment	14.40	17.37
(b) Other Intangible Assets	0.17	0.21
(c) Financial assets		
(i) Investments	683.24	683.24
(ii) Loans	134.06	137.24
(iii) Others - Security Deposit	5.36	5.36
(d) Deferred tax assets (net)	35.44	10.48
Total Non-Current Assets	872.67	853.91
2 Current assets		
(a) Inventories	393.63	466.56
(b) Financial assets		
(i) Trade receivables	163.56	230.07
(ii) Cash and cash equivalents	35.71	32.73
(c) Other current assets	44.08	61.74
Total Current Assets	636.97	791.10
Total Assets	1,509.64	1,645.00
II. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	440.00	440.00
(b) Other Equity	90.89	128.99
Total Equity	530.89	568.99
2 Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	505.94	334.88
(b) Provisions	3.08	2.42
Total Non-Current Liabilities	509.03	337.30
3 Current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables	108.25	294.53
- Total outstanding dues of micro and small enterprises	52.68	109.37
- Total outstanding dues of creditors other than micro and small enterprises	268.08	307.19
(b) Other current liabilities	14.71	14.83
(c) Provisions	14.50	5.55
(d) Current tax liabilities (net)	11.50	7.24
Total Current Liabilities	469.73	738.71
Total Equity and Liabilities	1,509.64	1,645.00

PLACE : AHMEDABAD
DATE : NOVEMBER 14, 2025



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

MR. JAIKISHAN AMBWANI
MANAGING DIRECTOR
DIN: 03592680

MAITRI ENTERPRISES LIMITED

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MAITRI ENTERPRISES LIMITED

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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. In Lakhs)

PARTICULARS	Half Year ended 30th September, 2025	Year ended 31 March, 2025
	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax as per statement of profit and loss	(52.92)	46.17
Adjustments for:		
Depreciation & amortization	3.51	6.54
Interest Income on loans & advances given	(8.37)	(0.22)
Profit On Sale Of Investment	-	(3.75)
Provision for Gratuity	0.52	0.77
Finance costs	33.96	69.93
Operating profit before working capital changes	(23.29)	119.43
Changes in working capital:		
(Increase)/ decrease in inventories	72.93	69.02
(Increase)/ decrease in trade receivables	66.51	295.59
(Increase)/ decrease in other current assets	17.66	(17.08)
Increase/ (decrease) in trade payables	(95.79)	(98.35)
Increase/ (decrease) in other current liabilities	(0.12)	(91.29)
Increase/ (decrease) in short term provisions	8.94	2.02
Cash generated from / (used in) from operations	46.84	279.33
Income taxes paid (net of refunds)	(5.73)	(19.47)
NET CASH FLOW FROM OPERATING ACTIVITIES [A]	41.11	259.86
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment & Intangible Assets	(0.50)	(7.95)
(Purchase) /Sale of Non-current investments	-	22.04
Interest Income on loans & advances given	8.37	0.22
(Increase) / decrease in long term loans and advances	3.18	157.52
(Increase) /Decrease In Other Security Deposits	-	6.18
NET CASH FLOW FROM INVESTING ACTIVITIES [B]	11.05	178.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowing (net)	171.06	(662.04)
Proceeds from short term borrowing (net)	(186.28)	292.52
Interest & finance costs	(33.96)	(69.93)
NET CASH FLOW FROM FINANCING ACTIVITIES [C]	(49.18)	(439.45)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS [A+B+C]	2.98	(1.58)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR/ PERIOD	32.73	34.31
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR/ PERIOD	35.71	32.73

Note: -The above cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7 "Statement of Cash Flows".

PLACE : AHMEDABAD
DATE : NOVEMBER 14, 2025



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

MR. JAIKSHAN AMBWANI
MANAGING DIRECTOR
DIN: 03592680

MAITRI ENTERPRISES LIMITED

(Formerly Known as PARTH ALUMINIUM LIMITED)



MAITRI ENTERPRISES LIMITED

(CIN:L45208GJ1991PLC016853)

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STATEMENT OF UNAUDITED STANDALONE INTERIM FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. In Lakhs Except EPS and Face Value of Share)

Particulars	Quarter ended			Half Year ended		Year ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue						
(a) Segment - Sale of Services	625.12	424.16	574.06	1,049.27	1,162.83	2,225.90
(b) Segment - pharmaceutical Goods	150.91	192.41	158.75	343.32	326.99	623.64
(c) Unallocated	-	-	-	-	12.34	12.18
Total	776.03	616.57	732.80	1,392.60	1,502.16	2,861.72
Less: Inter Segment Revenue	-	-	-	-	-	-
Revenue From Operations	776.03	616.57	732.80	1,392.60	1,502.16	2,861.72
2 Segment Results						
(a) Segment - Sale of Services	7.12	68.12	109.31	75.24	168.47	267.03
(b) Segment - pharmaceutical Goods	(79.81)	(23.32)	5.52	(103.13)	(15.81)	13.17
(c) Unallocated	88.10	(113.14)	(49.72)	(25.03)	(65.14)	(234.02)
Total	15.42	(68.34)	65.11	(52.92)	87.52	46.17
Less: (i) Interest	-	-	-	-	-	-
Net Profit Before Tax	15.42	(68.34)	65.11	(52.92)	87.52	46.17
3 Segment assets						
(a) Segment - Sale of Services	151.90	180.98	371.06	151.90	371.06	162.81
(b) Segment - pharmaceutical Goods	365.28	416.22	589.18	365.28	589.18	563.83
(c) Unallocated	992.61	1,010.32	1,000.64	992.61	1,000.64	918.51
Total	1,509.79	1,607.53	1,960.88	1,509.79	1,960.88	1,645.15
4 Segment Liabilities						
(a) Segment - Sale of Services	208.69	130.36	268.21	208.69	268.21	218.71
(b) Segment - pharmaceutical Goods	128.82	170.24	250.18	128.82	250.18	205.33
(c) Unallocated	1,172.28	1,306.92	1,442.49	1,172.28	1,442.49	1,221.11
Total	1,509.79	1,607.53	1,960.88	1,509.79	1,960.88	1,645.15

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. JANKISHAN AMBWANI
MANAGING DIRECTOR
DIN: 03592680

PLACE : AHMEDABAD
DATE : NOVEMBER 14, 2025

Regd. Office : Gayatri House, Nr. Maitri Avenue, Ashok Vihar, Sabarmati - Gandhinagar Highway,
Motera, Ahmedabad-380 005, Phone : 079-27506840 / 079-27571340,

Email : compliance@maitrienterprises.com, Visit us at : www.maitrienterprises.com CIN No.: L45208GJ1991PLC016853

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 Unaudited Interim Standalone Financial Results for the quarter and half year ended September 30, 2025

1. The Unaudited Standalone financial results of the Maitri Enterprises Limited ("the Company") for the quarter and half year ended September 30, 2025 have been taken on record by the Board of Directors at its meeting held on November 14, 2025. These results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held November 14, 2025.
2. The statutory auditors have expressed a qualified review conclusion on the unaudited standalone financial results for the quarter and half year ended September 30, 2025.
3. The unaudited standalone financial results for the quarter and half year ended September 30, 2025 have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Accounting Standards) Rules as amended from time to time.
4. The Statement of Interim Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2025 have been prepared in accordance with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.
5. In accordance with Ind AS 108 - Operating Segments, Segment information has been provided in the standalone unaudited financial results of the company.
6. There are no investor complaints remain unresolved for the quarter and half year ended September 30, 2025.
7. Trade Receivables – Long Outstanding Balances :-

The Company's trade receivables as at September 30, 2025 stood at Rs.298.64 lakhs. Based on an ECL assessment under Ind AS 109, an impairment loss of Rs.98.40 lakhs has been recognized on long-outstanding balances considered credit-impaired for the quarter ended June 30, 2025. Pursuant to the continuing active recovery efforts through regular follow-ups with customers, the company has recovered amount of Rs. 1.21 Lakhs, accordingly, ECL provision to the extent Rs. 1.21 Lakhs has been reduced during the quarter ended September 30, 2025. The Company is confident in recovery of the unimpaired Trade Receivables.

MAITRI ENTERPRISES LIMITED

CIN: L45208GJ1991PLC016853

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

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8. The figures for quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the financial year ended March 31 2025, and the published unaudited year-to-date figures up to the third quarter of the financial year.
9. Earnings per share are calculated on weighted average of the share capital outstanding during the year/half year/period. The three months ended EPS is not annualised.
10. The results for the quarter and half year ended September 30, 2025, 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 Directors of
MAITRI ENTERPRISES LIMITED


JAIKISHAN R. AMBWANI
(MANAGING DIRECTOR)
DIN : 03592680



DATE : NOVEMBER 14, 2025
PLACE: AHMEDABAD

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results of Maitri Enterprises Limited for the Quarter and half year ended September 30,2025 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**

INTRODUCTION

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **MAITRI ENTERPRISES LIMITED** (CIN: L45208GJ1991PLC016853) and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter and half year ended September 30, 2025, 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").
2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

SCOPE OF REVIEW

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Parent Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Consolidated financial results of MAITRI ENTERPRISES LIMITED include the results of the following entity:

Sr No	Name of the Entity	Relation	Proportion of ownership interest
1	BSA Marketing Private Limited	Subsidiary	100.00%

5. Basis for Qualified Conclusion

- a) In respect of Parent Company, we noted that, out of total trade payables amounting Rs.320.77 lakhs as at September 30, 2025, amounts aggregating to Rs.38.62 lakhs have been outstanding balances for a period exceeding three years. In the absence of direct confirmations from the respective parties or other sufficient and appropriate audit evidence, as required under SA 500 – *Audit Evidence* and SA 505 – *External Confirmations*, to substantiate the validity and existence of these outstanding balances, Consequently, we are unable to determine whether any adjustments might be necessary in respect of these trade payables.
- b) The Parent Company's inventory includes items amounting to Rs. 41.22 lakhs as at September 30, 2025, representing non-moving stock held for a period exceeding one year. As per the principles of inventory valuation under Ind AS 2 – "*Inventories*" and in accordance with SA 501 – "*Audit Evidence – Specific Considerations for Selected Items*", such non-moving items require an assessment for impairment or obsolescence. However, the Management has not provided us with adequate audit evidence, such as an ageing analysis, technical evaluation, assessment of future usability, or specific plans for disposal/use of such inventory, to substantiate the carrying value of these items as at the balance sheet date. In the absence of such sufficient and appropriate audit evidence, we were unable to determine whether any adjustments might be necessary to the carrying value of such inventories.
- c) The auditor of subsidiary company has given qualified opinion in absence of sufficient appropriate audit evidence in respect of the matter mentioned below:
 - I. In respect of subsidiary company, out of total trade receivables amounting Rs.368.74 lakhs as at September 30, 2025, trade receivables amounting to Rs. 195.29 lakhs which have been outstanding for a period exceeding three years for the quarter and half year ended September 30, 2025.
 - II. The subsidiary Company's inventory includes items amounting to Rs. 26.52 lakhs which is non-moving stock items for a period exceeding one year for the quarter and half year ended September 30, 2025.

These matters were also qualified in our report on the consolidated financial results for the quarter and year ended March 31, 2025 and quarter ended June 30, 2025.



6. Qualified Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 above, except for the possible effects of the matter described in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We draw attention to Note 6 of the Statement, The Parent Company's trade receivables as at September 30, 2025 stood at Rs.298.64 lakhs. Based on an ECL assessment under Ind AS 109, an impairment loss of Rs.98.40 lakhs have been recognized on long-outstanding balances considered credit-impaired for the quarter ended June 30, 2025. Pursuant to the continuing active recovery efforts through regular follow-ups with customers, the parent company has recovered amount of Rs. 1.21 Lakhs, accordingly, ECL provision to the extent Rs.1.21 Lakhs has been reduced during the quarter ended September 30, 2025. Our conclusion is not modified in respect of this matter.

This matter was qualified in our audit report on the standalone financial results for the quarter and year ended March 31, 2025 and quarter ended June 30, 2025.

8. The statement includes the results for the quarter and half year ended September 30, 2025 of one subsidiary. These interim financial results have been reviewed by other auditor whose reports have been furnished to us by the management and our conclusion on the Statement, 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 and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of this matter.

PLACE: AHMEDABAD

DATE: NOVEMBER 14, 2025

**For, DINESH R THAKKAR & CO.
CHARTERED ACCOUNTANTS
FRN : 102612W**



**KEYUR M. THAKKAR
(PARTNER)**

M.NO.190243

UDIN: 25190243 BNG CJH 1536



MAITRI ENTERPRISES LIMITED

(Formerly Known as PARTH ALUMINIUM LIMITED)



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 UNAUDITED CONSOLIDATED INTERIM FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs except EPS and Face Value of Share)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
	Unaudited	Audited	Audited	Unaudited	Unaudited	Audited
I Revenue From Operations	776.03	696.67	734.48	1,472.70	1,506.33	2,865.99
II Other Income	29.98	7.18	8.45	37.15	8.45	4.46
III Total Income (I+II)	806.01	703.85	742.94	1,509.85	1,514.78	2,870.45
IV Expenses						
Cost Of Materials Consumed	602.53	318.87	443.79	921.39	868.94	1,417.73
Purchases Of Stock-in-Trade	112.01	167.00	108.27	279.01	265.17	538.75
Changes In Inventories Of Work-In-Progress And Stock-In-Trade	55.63	93.40	22.45	149.03	136.18	76.87
Employee Benefits Expense	21.47	19.55	17.53	41.02	37.78	72.30
Finance Costs	19.75	17.53	41.69	37.27	45.70	76.96
Depreciation And Amortization Expense	1.94	1.91	2.16	3.85	3.67	7.39
Other Expenses	(46.29)	168.34	47.65	122.05	76.93	543.07
Total Expenses	767.04	786.60	683.54	1,553.63	1,434.37	2,733.07
V Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	38.97	(82.75)	59.41	(43.78)	80.41	137.38
VI Exceptional Items						(104.41)
a) Written off of non current Loans and Advances						
VII Profit/(Loss) before exceptional items and tax (V-VI)	38.97	(82.75)	59.41	(43.78)	80.41	32.97
VIII Tax Expenses	1.93	13.07	(16.14)	15.01	(22.43)	(16.09)
1) Current tax	(7.09)	(4.48)	(16.78)	(11.57)	(22.62)	(7.25)
2) Deferred tax	7.40	17.56	0.64	24.96	0.19	8.13
3) Short / (Excess) Provision of Income Tax of Previous Years	1.62	-	-	1.62	-	(17.97)
IX Profit/(Loss) for the period /year from continuing operations (VII-VIII)	40.90	(69.67)	43.27	(28.77)	57.98	16.88
X Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
XI Tax expenses of discontinuing operations	-	-	-	-	-	-
XII Profit / (Loss) from discontinuing operations (after tax) (VIII-IX)	-	-	-	-	-	-
XIII Net Profit / (Loss) for the period/year (IX+XII)	40.90	(69.67)	43.27	(28.77)	57.98	16.88
XIV Other Comprehensive income						
A) (i) Items that will not be reclassified to profit or loss						
(a) Remeasurement of provision for Employee benefits	(0.27)	0.01	(0.03)	(0.26)	0.67	1.15
(ii) Income tax relating to items that will not be reclassified to profit/loss	0.07	(0.00)	0.17	0.07	-	(0.29)
B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit/loss	-	-	-	-	-	-
Total Other Comprehensive Income for the period /year	(0.20)	0.01	0.15	(0.20)	0.67	0.86
XV Total Comprehensive Income for the period /year	40.70	(69.67)	43.42	(28.97)	58.65	17.74
XVI Paid up Equity Share Capital (Face Value Rs. 10/- each)	440.00	440.00	440.00	440.00	440.00	440.00
XVII Other Equity (excluding Revaluation Reserve)	-	-	-	0.67	93.16	29.63
XVIII Earning per share	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(annualised)
1) Basic	0.93	(1.58)	0.99	(0.65)	1.32	0.38
2) Diluted	0.93	(1.58)	0.99	(0.65)	1.32	0.38

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



MR. AJUSHAN AMBWANI
MANAGING DIRECTOR
DIN: 03592680

PLACE : AHMEDABAD
DATE : NOVEMBER 14, 2025

MAITRI ENTERPRISES LIMITED

(Formerly Known as PARTH ALUMINIUM LIMITED)



MAITRI ENTERPRISES LIMITED

(CIN: L45208GJ1991PLC016853)

(Regd. Office: "Gayatri House", Ashok Vihar, Near Maitri Avenue Society, Opp. Govt. College, Motera, Sabarmati, Ahmedabad 380005)

E-mail id: compliance@maitrienterprises.com Phone: 079-27506840/27571340 website: www.maitrienterprises.com

CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2025

(Rs. In Lakhs)

Particulars	As at 30 September, 2025	As at 31 March, 2025
I. ASSETS		
1 Non Current Assets		
(a) Property, Plant & Equipment	17.63	20.94
(b) Goodwill	3.09	3.09
(c) Other Intangible Assets	0.17	0.21
(d) Financial assets		
(i) Investments	373.76	373.76
(ii) Loans	2.03	1.87
(iii) Others - Security Deposit	5.61	5.61
(e) Deferred tax assets (net)	36.69	11.73
Total Non-Current Assets	438.98	417.21
2 Current assets		
(a) Inventories	424.15	573.18
(b) Financial assets		
(i) Trade receivables	532.30	541.33
(ii) Cash and cash equivalents	41.83	42.51
(c) Other current assets	48.58	61.74
Total Current Assets	1,046.86	1,218.76
Total Assets	1,485.84	1,635.97
II. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	440.00	440.00
(b) Other Equity	0.67	29.63
Total Equity	440.67	469.63
2 Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	567.18	394.14
(b) Provisions	3.08	2.42
Total Non-Current Liabilities	570.26	396.56
3 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	108.25	294.53
(ii) Trade payables		
- Total outstanding dues of micro and small enterprises	52.68	109.37
- Total outstanding dues of creditors other than micro and small enterprises	272.29	325.65
(b) Other current liabilities	15.69	27.44
(c) Provisions	14.50	5.55
(d) Current tax liabilities (net)	11.50	7.24
Total Current Liabilities	474.91	769.78
Total Equity and Liabilities	1,485.84	1,635.97

PLACE: AHMEDABAD
DATE : NOVEMBER 14, 2025



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

MR. JAIKISHAN AMBWANI
MANAGING DIRECTOR
DIN: 03592680

MAITRI ENTERPRISES LIMITED

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CONSOLIDATED CASHFLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

PARTICULARS	Half Year ended 30th September, 2025	Year ended 31 March, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax as per statement of profit and loss	(43.78)	32.97
Adjustments for:		
Depreciation & amortization	3.85	7.39
Interest Income on loans & advances given	-	(0.22)
Provision for Gratuity	0.52	0.77
(Gain)/ Loss on sale of Non-current Investment	-	(3.75)
Finance costs	36.06	73.91
Operating profit before working capital changes	(3.35)	111.06
Changes in working capital:		
(Increase)/ decrease in inventories	149.03	76.87
(Increase)/ decrease in trade receivables	9.03	333.69
(Increase)/ decrease in other current assets	13.16	(9.19)
Increase/ (decrease) in trade payables	(110.05)	(97.25)
Increase/ (decrease) in other current liabilities	(11.75)	(92.96)
Increase/ (decrease) in short term provisions	8.94	1.36
Cash generated from / (used in) from operations	55.02	323.58
Income taxes paid (net of refunds)	(5.74)	(19.47)
NET CASH FLOW FROM OPERATING ACTIVITIES [A]	49.28	304.11
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment & Intangible Assets	(0.50)	(7.95)
Proceeds from disposal of Property, Plant and Equipment	-	22.04
Interest Income on loans & advances given	-	0.22
Increase/ decrease in long term loans and advances	(0.16)	102.54
Increase/decrease in other security deposits	-	6.63
NET CASH FLOW FROM INVESTING ACTIVITIES [B]	(0.66)	123.48
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term & short term borrowing (net)	(13.25)	(365.90)
Finance costs	(36.06)	(73.91)
NET CASH FLOW FROM FINANCING ACTIVITIES [C]	(49.31)	(439.80)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS [A+B+C]	(0.69)	(12.21)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR/ PERIOD	42.52	54.72
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR/ PERIOD	41.83	42.51

Note: -The above cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7 "Statement of Cash Flows".

PLACE: AHMEDABAD
DATE : NOVEMBER 14, 2025



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

MR. JAIKISHAN AMBWANI
MANAGING DIRECTOR
DIN: 03592680

MAITRI ENTERPRISES LIMITED

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MAITRI ENTERPRISES LIMITED						
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E-mail: compliance@maitrienterprises.com Phone: 079-27506840/27571340 website: www.maitrienterprises.com						
STATEMENT OF UNAUDITED CONSOLIDATED INTERIM FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025						
(Rs. In Lakhs Except EPS and Face Value of Share)						
Particulars	Quarter ended			Half Year Ended		Year ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1 Segment Revenue						
(a) Segment - Sale of Services	625.12	424.16	574.06	1,049.27	1,162.83	2,225.90
(b) Segment - pharmaceutical Goods	231.01	192.41	160.43	423.43	331.15	627.92
(c) Unallocated	-	-	-	-	12.34	12.18
Total	856.13	616.57	734.49	1,472.70	1,506.33	2,865.99
Less: Inter Segment Revenue	-	-	-	-	-	-
Revenue From Operations	856.13	616.57	734.49	1,472.70	1,506.33	2,865.99
2 Segment Results						
(a) Segment - Sale of Services	7.12	68.12	109.31	75.24	168.47	267.03
(b) Segment - pharmaceutical Goods	(68.11)	(23.44)	(0.97)	(91.55)	(22.50)	6.24
(c) Unallocated	114.76	(127.42)	(48.93)	(12.66)	(65.57)	(240.29)
Total	53.78	(82.75)	59.41	(28.97)	80.41	32.97
Less: (i) Interest	-	-	-	-	-	-
Net Profit Before Tax	53.78	(82.75)	59.41	(28.97)	80.41	32.97
3 Segment assets						
(a) Segment - Sale of Services	151.90	180.98	371.06	151.90	371.06	162.81
(b) Segment - pharmaceutical Goods	812.46	893.41	622.79	812.46	622.79	1,029.11
(c) Unallocated	521.48	531.90	1,000.64	521.48	1,000.64	444.20
Total	1,485.84	1,606.30	1,994.48	1,485.84	1,994.48	1,636.12
4 Segment Liabilities						
(a) Segment - Sale of Services	208.69	130.36	268.21	208.69	268.21	218.71
(b) Segment - pharmaceutical Goods	204.14	195.97	370.20	204.14	370.20	223.26
(c) Unallocated	1,073.01	1,279.97	1,356.07	1,073.01	1,356.07	1,194.15
Total	1,485.84	1,606.30	1,994.48	1,485.84	1,994.48	1,636.12

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



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

MR. JAIKISHAN AMBWANI
MANAGING DIRECTOR
DIN: 03592680

PLACE : AHMEDABAD
DATE : NOVEMBER 14, 2025

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Phone: 079-27506840/27571340 website: www.maitrienterprises.com

Explanatory notes to the Statement of Unaudited interim Consolidated Financial Results for the quarter and half year ended September 30, 2025

1. The unaudited consolidated financial results of Maitri Enterprises Limited ("the Company") including its subsidiary (collectively known as the "Group") for the quarter and half year ended September 30, 2025 have been taken on record by the Board of Directors at its meeting held on November 14, 2025. These results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held November 14, 2025.
2. The statutory auditors have expressed a qualified review conclusion on the unaudited consolidated financial results for the quarter and half year ended September 30, 2025.
3. The unaudited interim statement of consolidated financial results for the quarter and half year ended September 30, 2025 have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Accounting Standards) Rules as amended from time to time.
4. Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2025 have been prepared in accordance with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.
5. In accordance with Ind AS 108 - Operating Segments, Segment information has been provided in the unaudited consolidated financial results of the company.
6. Trade Receivables – Long Outstanding Balances :-

The Parent Company's trade receivables as at September 30, 2025 stood at Rs.298.64 lakhs. Based on an ECL assessment under Ind AS 109, an impairment loss of Rs.98.40 lakhs has been recognized on long-outstanding balances considered credit-impaired for the quarter ended June 30, 2025. Pursuant to the continuing active recovery efforts through regular follow-ups with customers, the parent company has recovered amount of Rs.1.21 Lakhs, accordingly, ECL provision to the extent Rs.1.21 Lakhs has been reduced during the quarter ended September 30, 2025.

7. Earnings per share are calculated on weighted average of the share capital outstanding during the year/half year/period. The three months ended EPS is not annualised.
8. The figures for quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the financial year ended March 31 2025, and the published unaudited year-to-date figures up to the third quarter of the financial year.

MAITRI ENTERPRISES LIMITED
CIN: L45208GJ1991PLC016853

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9. The results for the quarter and half year ended September 30, 2025, 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 Directors of
MAITRI ENTERPRISES LIMITED


JAIKISHAN B. AMBWANI
(MANAGING DIRECTOR)
DIN : 03592680



DATE : NOVEMBER 14, 2025
PLACE: AHMEDABAD