



MAURIA UDYOG LIMITED

(AN ISO 14001 & OHSAS 18001 CERTIFIED COMPANY)

Works : Sohna Road, Sector-55, Faridabad-121015 (Haryana), INDIA

Ph. +91-129-2477700, Fax : +91-129-2231220, Visit us : www.mauria.com

CIN: L51909WB1980PLC033010; e-mail Id- mauria@mauria.com

Dated: August 07, 2026

To,

BSE Limited
The Department of Corporate Services
P.J. Towers, Dalal Street,
Mumbai- 400001
Scrip Code: 539219.

Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata – 700 001
West Bengal
Scrip Code : 023114

Sub : Outcome of Board Meeting Pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir,

With reference to the above captioned subject and in terms of Regulation 33 read with Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ('SEBI Listing Regulations'), we would like to inform your good office that the Board of Directors of the Company, in their meeting held today, i.e., August 07, 2026, inter alia, considered and approved the following:

1. Unaudited Standalone and Consolidated Financial Results for the first quarter ended 30th June 2026 along with the Limited Review Report. The Standalone and Consolidated Financial Results are annexed herewith as **Annexure-I** along with the Limited Review Report thereon.
2. Appointment of Ms. Radha Chauhan as an Additional Director in the category of Non-Executive Independent Woman-Director of the Company w.e.f. the date of allotment of Director Identification Number (DIN) for a term of 5 (Five) consecutive years subject to the allotment of DIN and approval of the shareholders of the Company.

The details as required to be furnished pursuant to Regulation 30 read with Para A of Part A of Schedule III of SEBI LODR Regulations, 2015 and SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed as "**Annexure P**".

Further, in pursuance to the SEBI (Prohibition of Insider Trading) Regulation, 2015 and the Company's Code of Conduct formulated thereunder, the trading window for dealing in securities of the Company for all the designated persons shall remain closed up to 48 hours from the conclusion of the Meeting.

The Board Meeting commenced at 2.00 PM (IST) and concluded at 03.45 PM (IST).

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

Thanking you,
Yours faithfully,
for MAURIA UDYOG LTD.

(Navneet Kumar Sureka)

Managing Director

DIN: 00054929

Encl: As Above



Head Office : 602, Chiranjiv Tower, 43, Nehru Place, New Delhi-110019, Ph.:+91-11-26414057, 26234244 Fax:+91-11-26234244.
Faridabad Office: BALLABGARH, Sohna Road, Near Sec-55, Ballabgarh, Faridabad-121005 (Haryana), INDIA



MAURIA UDYOG LIMITED

(AN ISO 14001 & OHSAS 18001 CERTIFIED COMPANY)

Works : Sohna Road, Sector-55, Faridabad-121015 (Haryana), INDIA

Ph. +91-129-2477700, Fax : +91-129-2231220, Visit us : www.mauria.com

CIN: L51909WB1980PLC033010; e-mail Id- mauria@mauria.com

Annexure I

Details pursuant to Regulation 30 read with Para A of Part A of Schedule III of SEBI LODR Regulations, 2015 and SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

S. No.	Particulars	Details
1.	Name of Director(s)	Ms. Radha Chauhan
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment as an Additional Director (Non-Executive –Independent Woman-Director) for a consecutive term of 5 (Five) years subject to allotment of DIN and approval of shareholders of the company.
3.	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment;	Date:- The appointment will be w.e.f. the date of allotment of DIN. Term:- - 5 (Five) consecutive years subject to allotment of DIN and approval of shareholders of the company.
4.	Brief profile	Mrs. Radha Chauhan is Graduate from Delhi University having more than 20 years of working experience in Pharma industry
5.	Disclosure of relationships between directors	Ms. Radha Chauhan is not related to any Director(s) of the Company.
6.	Confirmation in compliance with SEBI Letter dated June 14, 2018 read along with BSE circular Number LIST/COM/14/2018-19.	Ms. Radha Chauhan is not debarred from holding the office of Director pursuant to any SEBI Order or Order of any such authority.
7.	Shareholding, if any in the Company	Ms. Radha Chauhan is not holding any shares in the company.



Head Office : 602, Chiranjiv Tower, 43, Nehru Place, New Delhi-110019, Ph.:+91-11-26414057,26234244 Fax:+91-11-26234244.
Faridabad Office: BALLABGARH, Sohna Road, Near Sec-55, Ballabgarh, Faridabad-121005 (Haryana), INDIA



MAURIA UDYOG LIMITED

(AN ISO 14001 & OHSAS 18001 CERTIFIED COMPANY)

Works : Sohna Road, Sector-55, Faridabad-121015 (Haryana), INDIA

Ph. +91-129-2477700, Fax : +91-129-2231220, Visit us : www.mauria.com

CIN: L51909WB1980PLC033010; e-mail Id- mauria@mauria.com

Dated: August 07, 2026

To,

BSE Limited The Department of Corporate Services P.J. Towers, Dalal Street, <u>Mumbai- 400001</u> Scrip Code: 539219.	Calcutta Stock Exchange Ltd. 7, Lyons Range, <u>Kolkata – 700 001</u> West Bengal Scrip Code : 023114
---	---

Sub: Certificate pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

Dear Sir/Ma'am,

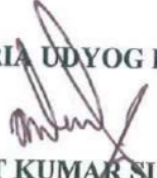
In compliance with the Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended we do hereby confirm and declare that, financial statements of the for the quarter ended June 30, 2026, do not contain any false or misleading statement or figures and do not omit any material facts which may make the statement or figures contained therein misleading.

Kindly take the same on record and acknowledge the receipt.

Thanking you,

Yours faithfully,

for MAURIA UDYOG LTD.


NAVNEET KUMAR SUREKA
MANAGING DIRECTOR
DIN: 00054929


DAVINDER KUMAR GUPTA
CHIEF FINANCIAL OFFICER (CFO)



Head Office: 602, Chiranjiv Tower, 43, Nehru Place, New Delhi-110019, Ph.:+91-11-26447645,46,47, Fax:+91-11-26234244
Regd. Office :Room No.107, 1st Floor, Anand Jyoti Building, 41, Netaji Subhas Road, Kolkata-700001, Ph.: +91-33-65180616

Mfrs. of : L.P.G.CYLINDERS-VALVES-REGULATORS-IMPORTERS & EXPORTERS

GOVT. RECOGNISED EXPORT HOUSE

MAURIA UDYOG LIMITED
CIN: L51909WB1980PLC033010

Registered Office: Room No.107, Anand Jyoti Building, 1st floor, 41 Netaji Subhas Road, Kolkata, West Bengal- 700001
Ph. No: 033-65180616, E-mail ID: mauria@mauria.com, Website: www.mauria.com

Unaudited Standalone Financial Results for the Quarter ended 30 June 2026

	Particulars	For the quarter ended			Year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Audited
	Income				
I	Revenue from operations	10,936.96	7,053.84	13,379.54	42,404.41
II	Other income	89.12	437.53	48.50	1,019.47
III	Total Income	11,026.08	7,491.37	13,428.04	43,423.88
IV	Expenses				
a	Cost of materials consumed	5,696.34	3,680.37	6,739.57	20,153.69
b	Purchases of stock-in-trade	-	-	-	576.41
c	Changes in inventories	(189.35)	(2,147.32)	648.06	(701.14)
d	Employee benefit expense	393.55	1,150.45	352.98	2,189.41
e	Finance costs	144.80	111.74	238.22	724.74
f	Depreciation and amortisation expense	114.98	68.48	85.02	388.53
g	Other expenses	4,179.17	4,303.73	4,483.76	16,716.33
	Total Expenses	10,339.49	7,167.45	12,547.61	40,047.97
V	Profit before exceptional items and tax	686.59	323.92	880.43	3,375.91
VI	Exceptional Items	-	-	-	-
VII	Profit before tax	686.59	323.92	880.43	3,375.91
VIII	Tax expense:				
	Current tax	-	-	-	-
	Income tax for earlier years	-	(144.54)	-	(144.54)
	Deferred tax charge	199.71	250.80	215.61	1,122.88
	Total Tax Expenses	199.71	106.26	215.61	978.33
IX	Profit for the period/year from continuing operations	486.88	217.66	664.82	2,397.58
X	Profit/(loss) from discontinued operations	NA	NA	NA	NA
XI	Tax expense of discontinued operations	NA	NA	NA	NA
XII	Profit/(loss) from Discontinued operations (after tax)	NA	NA	NA	NA
XIII	Profit for the period/year	486.88	217.66	664.82	2,397.58
XIV	Other Comprehensive Income/(loss)				
	A (i) Items that will not be reclassified to profit or loss	2.32	3.14	(0.78)	1.99
	A (ii) Income tax relating to items that will not be reclassified to profit or loss	(0.58)	(0.79)	-	(0.50)
	B (i) Items that will be reclassified to profit or loss	0.12	(6.23)	0.07	(4.22)
	B (ii) Income tax relating to items that will be reclassified to profit or loss	(0.03)	1.57	-	1.06
	Total Other Comprehensive Income/(loss)	1.83	(2.31)	(0.71)	(1.67)
XV	Total Comprehensive Income for the period/year	488.71	215.35	664.11	2,395.91
XVI	Paid up Equity Share Capital (face value of ₹ 10 each)	1,332.00	1,332.00	1,332.00	1,332.00
XVII	Other Equity				6,275.40
XVIII	Earnings per share (for continuing operations)*				
	(1) Basic	0.37	0.16	0.50	1.80
	(2) Diluted	0.37	0.16	0.50	1.80
XIX	Earnings/(loss) per share (for discontinued operations)				
	(1) Basic	NA	NA	NA	NA
	(2) Diluted	NA	NA	NA	NA

*Earnings per share for the quarters ended have not been annualised

Place: Faridabad
Date: 07 August 2026



For MAURIA UDYOG LIMITED

Navneet Kumar Sureka
Managing Director
DIN: 00054929

MAURIA UDYOG LIMITED
CIN: L51909WB1980PLC033010

Registered Office: Room No.107, Anand Jyoti Building, 1st floor, 41 Netaji Subhas Road, Kolkata, West Bengal- 700001
Ph. No: 033-65180616, E-mail ID: mauria@mauria.com, Website: www.mauria.com

Unaudited Standalone Financial Results for the Quarter ended 30 June 2026
SEGMENT REVENUE, RESULTS, ASSETS & LIABILITIES

(₹ in Lacs, except per share data)

Segment wise performance	For the quarter ended			Year Ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue				
- Manufacturing	10,936.96	7,053.84	13,379.54	41,816.49
- Trading	-	-	-	587.92
Total Segment revenue from operations (Gross)	10,936.96	7,053.84	13,379.54	42,404.41
Segment Results				
- Manufacturing	742.27	(1.74)	1,070.15	3,120.90
- Trading	-	(0.13)	-	(39.72)
Total Segment Results	742.27	(1.87)	1,070.15	3,081.18
Add: Other income	89.12	437.53	48.50	1,019.47
Less: Finance costs	144.80	111.74	238.22	724.74
Less: Unallocable expenses	-	-	-	-
Total profit before exceptional items & tax	686.59	323.92	880.43	3,375.91
Add: Exceptional items	-	-	-	-
Total profit before tax	686.59	323.92	880.43	3,375.91
Less: Tax expenses	199.71	106.26	215.61	978.33
Net Profit/(Loss) for the period/year	486.88	217.66	664.82	2,397.58
Other comprehensive income	1.83	(2.31)	(0.71)	(1.67)
Total comprehensive income	488.71	215.35	664.11	2,395.91
Capital Employed: (Segment Assets-Segment Liabilities)	8,095.93	7,607.40	5,877.04	7,607.40
Segment Assets				
- Manufacturing	33,337.78	32,286.32	34,228.46	32,286.32
- Trading	2,031.87	2,022.20	2,023.14	2,022.20
- Unallocated	8,589.75	8,791.61	8,670.15	8,791.61
Total	43,959.40	43,100.13	44,921.75	43,100.13
Segment Liabilities				
- Manufacturing	22,231.19	18,769.80	16,410.71	18,769.80
- Trading	-	-	4.32	-
- Unallocated	13,632.28	16,722.93	22,629.68	16,722.93
Total	35,863.47	35,492.73	39,044.71	35,492.73

Secondary Segments

The Company is operating its business in one geographic area. Therefore, there is no secondary segments.

Place: Faridabad

Date: 07 August 2026



For MAURIA UDYOG LIMITED

Navneet Kumar Sereka
Navneet Kumar Sereka
Managing Director
DIN: 00054929

Mauria Udyog Limited
CIN No: L51909WB1980PLC033010

Registered Office: Room No. 107, "Anand Jyoti Building" 1st Floor, 41, Netaji Subhas Road, Kolkata – 700 001

Notes to the Standalone Unaudited Financial Results for the quarter ended June 30, 2026

1. The standalone financial results have been reviewed and recommended by the Audit Committee and approved by the Board at their meetings held on 07 August 2026.
2. The standalone financial results for the quarter ended June 30, 2026, have been prepared in accordance with the principles and procedures for the preparation and presentation of financial results as set out in the accounting standards as specified under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other recognized accounting practices and policies to the extent applicable.
3. In accordance with Ind AS -108 "Operating Segment" and based on "Management Evaluation", the chief operating decision maker evaluates the Company's performance and allocate resources based on the analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments. These accounting principles used in preparation of financial statements are constantly applied to record revenue and expenditure in individual segments. The reportable segments comprises of "Manufacturing" and "Trading".
4. The basic and diluted earnings per share have been calculated in accordance with Indian Accounting Standard -33 "Earnings Per Share".
5. The Auditor's Limited Review Report as required under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 has been prepared by Statutory Auditors.
6. There is no fund raising in the Company during the quarter under review. Thus, statement of deviation under Regulation 32 of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 is not applicable.
7. The Company has initiated proceedings under Section 9 of Insolvency & Bankruptcy Code, 2016 against its trade receivable M/s. Nexus Commosales Private Limited, before the NCLT, Kolkata Bench vide Company Petition No. C.P. NoC.P. (IB)/13(KB)2026. and the matter is currently pending before the Hon'ble NCLT, Kolkata Bench. Hon'ble NCLT has accepted the matter.

There are certain other outstanding trade receivables which have not been realized on account of delays and long process. The details of such trade receivables which are outstanding for a considerable period of time are given below. The management is monitoring these receivables continuously and is taking appropriate steps to recover these receivables.

In the opinion of the management, that the amount will not be recovered in the next 12 months. Hence, the same has been classified as non- current in the financial results and has made necessary provision, wherever required and such balances are full recoverable. The details of the amount recoverable are as under:



Rs. In Lacs

Nature of balance	Total amount outstanding as at June 30, 2026	Amount of Provision made as at June 30, 2026	Amount outstanding (net of provision for doubtful debts) as at June 30, 2026
Trade receivables	10,236.29	3,924.43	6,311.86

8. As per One Time Settlement ("OTS") with Prudent ARC Limited the settlement amount is payable till December 2026. An amount of Rs. 2300.00 lacs payable till December 26 has been shown as current liabilities.
9. In furtherance to its interim order cum show cause notice number *WTM/SM/IVD/ID9/27532/2023-2024* dated 19 June 2023 issued by SEBI, on June 30, 2026, the Securities and Exchange Board of India (SEBI), has passed final order (order No *WTM/AS/IVD-2/ID16/32460/2026-17 DT 30.06.2026*) imposing certain restrictions/penalties. The Company has filed an appeal before SAT challenging penalty and restriction. Further, the management believes that the order is untenable and is liable to set aside. Accordingly, no liability has been recorded by the Company against the amount sought by SEBI in the said order.
10. The Company has promoted an Affordable Residential Plotted Colony under the DDJAY Scheme, duly registered with Haryana RERA vide Registration No. HRERA-PKL-FBD-416-2023 dated 01.03.2023. For the purpose of selling the above project, the Company entered into a Builder Buyer Agreement with M/s Udayanchal Leasing & Export Pvt. Ltd. (through its Authorised Representative) in March 2023, covering 107 Plots and 44 Commercial Shops at a total consideration of ₹49,28.43 lacs. However, owing to non-receipt of payments as per the agreed terms and conditions, the said agreement was revoked in August 2025. Consequently, the Company has filed a case against M/s Udayanchal Leasing & Export Pvt. Ltd. before the Hon'ble Additional District Judge, Faridabad, which is pending adjudication as on date.
11. On November 21, 2025, the Government of India notified the four Labour Codes - 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 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company will consider restructured compensation of its employees in the current financial year.
12. Figures for the previous periods have been regrouped/reclassified wherever necessary to conform to the current period's classification.
13. The results will be available on the Company's website WWW.MAURIA.COM and at the stock exchange website of BSE limited i.e., www.bseindia.com.



Place: Faridabad

Date: 07 August 2026

By the order of the Board
Navneet Kumar Sureka

Managing Director

Independent Auditor's Review Report on Standalone Unaudited Quarter ended Financial Results of Mauria Udyog Limited pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Mauria Udyog Limited

Qualified Opinion

- I. We have reviewed the accompanying Standalone Financial Results ("the Statement") of Mauria Udyog Limited ("the Company") for the quarter ended 30 June 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") including relevant circulars issued by the SEBI from time to time.
- II. The 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 recognition and measurement principles laid down in Indian Accounting Standard – 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
- III. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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.
- IV. Based on our review conducted as above and according to the explanation given to us, except for the effects/ possible effects of the matters described in the Basis for Qualified Opinion section of our report, the aforesaid Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)



Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis of Qualified opinion

- I. The Company has classified its investments in unquoted equity shares of other entities to be Fair Valued through other comprehensive income (FVTOCI). However, it has not obtained/ carried out fair valuation of such unquoted equity shares. The impact of fair valuation cannot be ascertained.
- II. The Company has not used expected credit loss model to assess the impairment loss or gain on trade receivables as required by Ind AS 109 "Financial Instruments". The impact of such non-compliance cannot be ascertained. However, the Company has made a provision of Rs. 3,924.43 Lacs against doubtful trade receivables.
- III. The Company had entered into certain transactions with Amrapali Group of Companies in past years. In consequent to which forensic audit was conducted as per the Directions of Hon'ble Supreme Court of India to look into transactions between Amrapali Group of Companies and Sureka Group of Companies. After which the Hon'ble Supreme Court vide its order No. Writ Petition(s)(Civil) No. 940/2017 dated 2 December 2019 had directed M/s Jotindra Steel & Tubes Limited and Mauria Udyog Limited including associated companies and Directors viz Mr. Navneet Kumar Sureka and Mr. Akhil Kumar Sureka to deposit Rs. 16,700 lacs. In response to the order of the Hon'ble Supreme Court, it had filed an application on December 9, 2019 before the Hon'ble Supreme Court to accept the title deeds of immoveable properties belonging to Sureka family members and associate companies (based on latest valuation report) worth amounting Rs. 16,897 lacs net of incumbency amount of Rs. 3,934 lacs including Properties amounting Rs. 10,182 lacs belonging to Mauria Udyog Limited.

In the financial year 2019-20, the Company has charged Rs. 1,500 Lacs in the Statement of Profit and Loss against the above matter on an estimated basis and reduced the value of properties (property which is deposited to Hon'ble Supreme Court).

The Company has neither provided for liability against this matter nor any amount has been shown as contingent liability as required by Ind AS 37 "Provisions, Contingent Liabilities and Contingent Assets".

Emphasis of Matter

- I. We draw attention to note 7 to the Statement, which describes the classification of disputed and long outstanding trade receivables as non-current aggregating Rs. 6,311.86 Lacs (net of provision of Rs. 3,924.43 Lacs) wherein the management has explained the reasons for not writing off/ provided for such receivables.



- II. We draw attention to note 9 to the Statement, which describes that the Company has received final order from Security & Exchange Board of India (SEBI) dated 30 June 2026 which imposed certain restrictions/penalties. The management has explained the reasons for not recording liability for the amount so sought in the order.
- III. We also draw attention to Note 10 to the financial statements, which explains the reasons for no execution of assets held for sale amounting to Rs. 1,865.31 lacs, against which advances of Rs. 4,011.36 lacs have been received towards such assets held for sale.

Our opinion is not modified in respect of these matters.

For **NKSC & Co.**
Chartered Accountants
ICAI Firm Registration No. 020076N




Priyank Goyal

Partner

Membership No.: 521986

UDIN: 26521986ZPIFRC3057

Place: New Delhi

Date: 07 August 2026

MAURIA UDYOG LIMITED
CIN: L51909WB1980PLC033010

Registered Office: Room No.107, Anand Jyoti Building, 1st floor, 41 Netaji Subhas Road, Kolkata, West Bengal- 700001
Ph. No: 033-65180616, E-mail ID: mauria@mauria.com, Website: www.mauria.com

Unaudited Consolidated Financial Results for the Quarter ended 30 June 2026

	Particulars	For the quarter ended			Year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Audited
	Income				
I	Revenue from operations	10,936.96	7,053.84	13,379.54	42,404.41
II	Other income	89.12	437.53	48.50	1,019.47
III	Total Income	11,026.08	7,491.37	13,428.04	43,423.88
	IV Expenses				
a	Cost of materials consumed	5,696.34	3,680.37	6,739.57	20,153.69
b	Purchases of stock-in-trade	-	-	-	576.41
c	Changes in inventories	(189.35)	(2,147.32)	648.06	(701.14)
d	Employee benefit expense	393.55	1,150.45	352.98	2,189.41
e	Finance costs	144.80	111.74	238.22	724.74
f	Depreciation and amortisation expense	114.98	68.48	85.02	388.53
g	Other expenses	4,179.35	4,304.51	4,484.02	16,717.61
	Total Expenses	10,339.67	7,168.23	12,547.87	40,049.25
V	Profit before exceptional items and tax	686.41	323.14	880.17	3,374.63
VI	Exceptional Items	-	-	-	-
VII	Profit before tax	686.41	323.14	880.17	3,374.63
VIII	Tax expense:				
	Current tax	-	-	-	-
	Income tax for earlier years	-	(144.54)	-	(144.54)
	Deferred tax charge	199.71	250.81	215.61	1,122.88
	Total Tax Expenses	199.71	106.26	215.61	978.33
IX	Profit for the period from continuing operations	486.70	216.88	664.56	2,396.30
X	Profit from discontinued operations	NA	NA	NA	NA
XI	Tax expense of discontinued operations	NA	NA	NA	NA
XII	Profit/(loss) from Discontinued operations (after tax)	NA	NA	NA	NA
XIII	Profit for the period/year	486.70	216.88	664.56	2,396.30
XIV	Other Comprehensive Income/(loss)				
	A (i) Items that will not be reclassified to profit or loss	2.32	3.13	(1.04)	1.98
	A (ii) Income tax relating to items that will not be reclassified to profit or loss	(0.58)	(0.79)	0.26	(0.50)
	B (i) Items that will be reclassified to profit or loss	0.12	(6.23)	0.09	(4.22)
	B (ii) Income tax relating to items that will be reclassified to profit or loss	(0.03)	1.56	(0.02)	1.06
	Total Other Comprehensive Income/(loss)	1.83	(2.33)	(0.71)	(1.67)
XV	Total Comprehensive Income/(loss) for the period	488.53	214.55	663.85	2,394.63
XVI	Paid up Equity Share Capital (face value of ₹ 10 each)	1,332.00	1,332.00	1,332.00	1,332.00
XVII	Earnings per share (for continuing operations)				
	(1) Basic	0.37	0.16	0.50	1.80
	(2) Diluted	0.37	0.16	0.50	1.80
XVII	Earnings/(loss) per share (for discontinued operations)				
	(1) Basic	NA	NA	NA	NA
	(2) Diluted	NA	NA	NA	NA

Place: Faridabad
Date: 07 August 2026



For MAURIA UDYOG

Navneet Kumar Sureka
Managing Director
DIN: 00054929

MAURIA UDYOG LIMITED

CIN: L51909WB1980PLC033010

Registered Office: Room No.107, Anand Jyoti Building, 1st floor, 41 Netaji Subhas Road, Kolkata, West Bengal- 700001

Ph. No: 033-65180616, E-mail ID: mauria@mauria.com, Website: www.mauria.com

Unaudited Consolidated Financial Results for the Quarter ended 30 June 2026

SEGMENT REVENUE, RESULTS, ASSETS & LIABILITIES

(₹ in Lacs, except per share data)

Segment wise performance	For the quarter ended			Year Ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue				
- Manufacturing	10,936.96	7,053.84	13,379.54	41,816.49
- Trading	-	-	-	587.92
Total Segment revenue from operations (Gross)	10,936.96	7,053.84	13,379.54	42,404.41
Segment Results				
- Manufacturing	742.09	(2.52)	1,069.89	3,119.62
- Trading	-	(0.13)	-	(39.72)
Total Segment Results	742.09	(2.65)	1,069.89	3,079.90
Add: Other income	89.12	437.53	48.50	1,019.47
Less: Finance Costs	144.80	111.74	238.22	724.74
Less: Unallocable expenses	-	-	-	-
Total profit before exceptional items & tax	686.41	323.14	880.17	3,374.63
Less: Exceptional items	-	-	-	-
Total profit before tax	686.41	323.14	880.17	3,374.63
Less: Tax expenses	199.71	106.26	215.61	978.33
Net Profit for the period/year	486.70	216.88	664.56	2,396.30
Other comprehensive income	1.83	(2.33)	(0.71)	(1.67)
Total comprehensive income	488.53	214.55	663.85	2,394.63
Capital Employed:	6,101.59	5,613.24	3,884.02	5,613.24
(Segment Assets-Segment Liabilities)				
Segment Assets				
- Manufacturing	35,202.89	34,151.62	36,101.90	34,151.62
- Trading	2,031.87	2,022.20	2,023.14	2,022.20
- Unallocated	5,976.63	6,177.44	6,049.09	6,177.44
Total	43,211.39	42,351.26	44,174.13	42,351.26
Segment Liabilities				
- Manufacturing	22,263.82	18,802.49	16,443.51	18,802.49
- Trading	-	-	4.32	-
- Unallocated	14,845.98	17,935.53	23,842.28	17,935.53
Total	37,109.80	36,738.02	40,290.11	36,738.02

Place: Faridabad

Date: 07 August 2026



For MAURIA UDYOG LIMITED

Navneet Kumar Sureka
Managing Director
DIN: 00054929

Mauria Udyog Limited
CIN No: L51909WB1980PLC033010

Registered Office: Room No. 107, "Anand Jyoti Building" 1st Floor, 41, Netaji Subhas Road, Kolkata – 700 001

Notes to the Consolidated unaudited Financial Results for the quarter ended June 30, 2026

1. The Consolidated financial results have been reviewed and recommended by the Audit Committee and approved by the Board at their meetings held on 07 August 2026.
2. The Consolidated financial results for the quarter ended June 30, 2026, have been prepared in accordance with the principles and procedures for the preparation and presentation of financial results as set out in the accounting standards as specified under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other recognised accounting practices and policies to the extent applicable.
3. In accordance with Ind AS -108 "Operating Segment" and based on "Management Evaluation", the chief operating decision maker evaluates the Group's performance and allocate resources based on the analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments. These accounting principles used in preparation of financial statements are constantly applied to record revenue and expenditure in individual segments. The reportable segments comprises of "Manufacturing" and "Trading".
4. The basic and diluted earnings per share have been calculated in accordance with Indian Accounting Standard -33 "Earnings Per Share".
5. The Auditor's Limited Review Report as required under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 has been prepared by Statutory Auditors.
6. There is no fund raising in the Group during the quarter under review. Thus, statement of deviation under Regulation 32 of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 is not applicable.
7. The Holding Company has initiated proceedings under Section 9 of Insolvency & Bankruptcy Code, 2016 against its trade receivable M/s. Nexus Commosales Private Limited, before the NCLT, Kolkata Bench vide Company Petition No C.P. (IB)/13(KB)2026 and the matter is currently pending before the Hon'ble NCLT, Kolkata Bench. Hon'ble NCLT has accepted the matter.

There are certain other outstanding trade receivables which have not been realized on account of delays and long process. The details of such trade receivables which are outstanding for a considerable period of time are given below. The management is monitoring these receivables continuously and is taking appropriate steps to recover these receivables.

In the opinion of the management, that the amount will not be recovered in the next 12 months. Hence, the same has been classified as non-current in the financial results and has made necessary provision, wherever required and such balances are full recoverable. The details of the amount recoverable are as under:



Rs. In Lacs			
Nature of balance	Total amount outstanding as at June 30, 2026	Amount of Provision made as at June 30, 2026	Amount outstanding (net of provision for doubtful debts) as at June 30, 2026
Trade receivables	10,236.29	3,924.43	6,311.86

8. As per One Time Settlement ("OTS") with Prudent ARC Limited the settlement amount is payable till December 2026. An amount of Rs. 2300.00 lacs payable till December has been shown as current liabilities.
9. In furtherance to its interim order cum show cause notice number WTM/SM/IVD/ID9/27532/2023-2024 dated 19 June 2023 issued by SEBI, on June 30, 2026, the Securities and Exchange Board of India (SEBI), has passed final order (order No WTM/AS/IVD-2/ID16/32460/2026-17 DT 30.06.2026) imposing certain restrictions/penalties. The Holding Company has filed an appeal before SAT challenging penalty and restriction. Further, the management believes that the order is untenable and is liable to set aside. Accordingly, no liability has been recorded by the Company against the amount sought by SEBI in the said order.
10. The Holding Company has promoted an Affordable Residential Plotted Colony under the DDJAY Scheme, duly registered with Haryana RERA vide Registration No. HRERA-PKL-FBD-416-2023 dated 01.03.2023. For the purpose of selling the above project, the Company entered into a Builder Buyer Agreement with M/s Udayanchal Leasing & Export Pvt. Ltd. (through its Authorised Representative) in March 2023, covering 107 Plots and 44 Commercial Shops at a total consideration of ₹49,28.43 lacs. However, owing to non-receipt of payments as per the agreed terms and conditions, the said agreement was revoked in August 2025. Consequently, the Company has filed a case against M/s Udayanchal Leasing & Export Pvt. Ltd. before the Hon'ble Additional District Judge, Faridabad, which is pending adjudication as on date.
11. On November 21, 2025, the Government of India notified the four Labour Codes - 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 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Holding Company will consider restructured compensation of its employees in the current year.
12. The results will be available on the Holding Company's website WWW.MAURIA.COM and at the stock exchange website of BSE limited i.e., www.bseindia.com.



Place: Faridabad
Date: August 07, 2026



By the order of the Board
Navneet Kumar Sureka

Managing Director

Independent Auditor's Review Report on Consolidated Unaudited Quarter ended Financial Results of Mauria Udyog Limited pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Mauria Udyog Limited

Qualified Opinion

- I. We have reviewed the accompanying Consolidated Financial Results ("the Statement") of Mauria Udyog Limited ('the Holding Company') and its subsidiaries Strawberry Star India Private Limited, Bihariji Highrise Private Limited and Bihariji Properties Private Limited (the Holding Company and Subsidiary together referred to as "the Group") for the quarter ended 30 June 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") including relevant circulars issued by the SEBI from time to time.
- II. The Statement which is the responsibility of the Group's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard – 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
- III. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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 have also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 date 29 March 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

- IV. Based on our review conducted as above and according to the explanation given to us, except for the effects/ possible effects of the matters described in the Basis for Qualified Opinion section of our report, the aforesaid Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis of Qualified opinion

- I. The Holding Company has classified its investments in unquoted equity shares of other entities to be Fair Valued through other comprehensive income (FVTOCI). However, it has not obtained/ carried out fair valuation of such unquoted equity shares. The impact of fair valuation cannot be ascertained.
- II. The Holding Company has not used expected credit loss model to assess the impairment loss or gain on trade receivables as required by Ind AS 109 "Financial Instruments". The impact of such non-compliance cannot be ascertained. However, the Holding Company has made a provision of Rs. 3,924.43 Lacs against doubtful trade receivables.
- III. The Holding Company had entered into certain transactions with Amrapali Group of Companies in past years. In consequent to which forensic audit was conducted as per the Directions of Hon'ble Supreme Court of India to look into transactions between Amrapali Group of Companies and Sureka Group of Companies. After which the Hon'ble Supreme Court vide its order No. Writ Petition(s)(Civil) No. 940/2017 dated 2 December 2019 had directed M/s Jotindra Steel & Tubes Limited and Mauria Udyog Limited including associated companies and Directors viz Mr. Navneet Kumar Sureka and Mr. Akhil Kumar Sureka to deposit Rs. 16,700 lacs. In response to the order of the Hon'ble Supreme Court, it had filed an application on December 9, 2019 before the Hon'ble Supreme Court to accept the title deeds of immoveable properties belonging to Sureka family members and associate companies (based on latest valuation report) worth amounting Rs. 16,897 lacs net of incumbency amount of Rs. 3,934 lacs including Properties amounting Rs. 10,182 lacs belonging to Mauria Udyog Limited.

In the financial year 2019-20, the Holding Company has charged Rs. 1,500 Lacs in the Statement of Profit and Loss against the above matter on an estimated basis and reduced the value of properties (property which is deposited to Hon'ble Supreme Court).



The Holding Company has neither provided for liability against this matter nor any amount has been shown as contingent liability as required by Ind AS 37 "Provisions, Contingent Liabilities and Contingent Assets".

Emphasis of Matter

- I. We draw attention to note 7 to the Statement, which describes the classification of disputed and long outstanding trade receivables as non-current aggregating Rs.6,311.86 Lacs (net of provision of Rs. 3,924.43 Lacs) wherein the management has explained the reasons for not writing off/ provided for such receivables.
- II. We draw attention to note 9 to the Statement, which describes that the Holding Company has received an final order from Security & Exchange Board of India (SEBI) dated 30 June 2026 which imposed certain restrictions/penalties. The management has explained the reasons for not recording liability for the amount so sought in the order.
- III. We also draw attention to Note 10 to the financial statements, which explains the reasons for no execution of assets held for sale amounting to Rs. 1,865.31 lacs, against which advances of Rs. 4,011.36 lacs have been received towards such assets held for sale.

Our opinion is not modified in respect of these matters.

Other Matters

- I. The Statement includes the interim financial results of three subsidiaries, whose interim financial results reflects total revenues of Rs. 0.00 lacs, net profit after tax of Rs. (0.18) lacs, total comprehensive income of Rs. (0.18) lacs and for the quarter ended 30 June 2026, as considered in the Statement, which have not been reviewed by their auditors, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these three subsidiaries, are based solely on such management certified financial information. According to the information and explanations given to us by the management, this interim financial information are not material to the Group.



Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

For **NKSC & Co.**

Chartered Accountants

ICAI Firm Registration No. 020076N




Priyank Goyal

Partner

Membership No.: 521986

UDIN: 26521986JOKXOW8021

Place: New Delhi

Date: August 07, 2026