

Ref: MRL/2025-26/KB – 052

May 01, 2026

**Bombay Stock Exchange Limited**  
**Phiroze Jeejeebhoy Towers**  
**Dalal Street, Fort**  
**Mumbai - 400 001.**  
**Scrip Code: 517320**  
**ISIN: INE898E01011**

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) held on 01<sup>st</sup> May, 2026.**

In continuation to our letter dated 27th April, 2026 and pursuant to Regulation 30 and 33 and other applicable provisions of the SEBI Listing Regulations, we enclose the Statement of Audited Financial Statements (Standalone) for the year ended 31st March, 2026 and the Audited Financial Results (Standalone) for the quarter and year ended 31st March, 2026 prepared pursuant to Regulation 33 of the Listing Regulations, duly reviewed and recommended by the Audit Committee of the Company. **“Annexure A”**.

The declaration that the Report of the Statutory Auditors is with unmodified opinion with respect to Audited Financial Results (Standalone) for the year ended 31st March, 2026 as **“Annexure B”**.

Further, the extracts of the Financial results shall be published in the newspaper in compliance with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 05:00 P.M. IST and concluded at 07:45 P.M. IST.

Kindly take the above information on your records.

Yours faithfully,  
**For Magnus Steel and Infra Limited,**

**Kshipra Bansal**  
**Company Secretary**



- A. FINANCIAL RESULTS – Enclosed as Annexure A**
- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable**

**For Magnus Steel and Infra Limited,**

**Kshipra Bansal**  
**Company Secretary**

Where Tradition  
Meets Transformation!

**Legacy Since 1978**

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**ISIN: INE898E01011**

Dear Sir/Madam,

**Sub.: Declaration regarding Audit Report issued by the Statutory Auditor with unmodified opinion on Audited Standalone Financial Results of the Company for the year ended 31<sup>st</sup> March, 2026.**

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (“SEBI LODR”), we hereby declare that the Statutory Auditor of the Company, M/s. Verma S & Associates, have issued the audit report with an unmodified opinion on Audited Standalone Financial Results of the Company for the year ended 31st March, 2026.

Yours faithfully,

**For Magnus Steel and Infra Limited,**

**Kshipra Bansal**  
**Company Secretary**



# VERMA S & ASSOCIATES

Chartered Accountants

Shop no. 8, Sugandh CHSL, B P Road, Kandarpada, Dahisar (W), Mumbai-400068

Mobile: 9883011638 E-mail: [cavermasumit@gmail.com](mailto:cavermasumit@gmail.com)

## INDEPENDENT AUDITOR'S REVIEW REPORT

To

The Board of Directors of

Magnus Steel & Infra Limited

1. We have reviewed the accompanying statement of audited financial results of **Magnus Steel & Infra Limited** Formerly Known as Magnus Retail Limited ('the Company'), for the quarter & Year Ended 31st March, 2026 ("the statement"). Attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with relevant rules issued thereunder and other accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be close contains any material misstatement.

Thanking you,

Yours Sincerely,

For VERMA S & ASSOCIATES

Chartered Accountants

FR No.: 328962E



(CA SUMIT KUMAR VERMA)

Proprietor

M No.: 302320

UDIN: 26302320AEZYVM9639

Date: 01.05.2026

Place: Mumbai

# Magnus Steel & Infra Limited

CIN: L72200MH1978PLC416753

REGD OFFICE: Unit no 365, Shirshagaon, Niphad, Nashik 422001 Maharashtra

Tel / Fax : 022 25300993; Email : magnussteelinfra@gmail.com

## Statement of Standalone Audited Financial Results for the Quarter and Year Ended 31st March, 2026

(Amount in Lakhs)

Sr. No.	Particulars	3 Months Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	<b>Income</b>					
	a) Income from operations	713.64	620.45	147.17	2,257.97	318.81
	b) Other Income	-	-	0.18	-	0.20
	<b>Total Income</b>	<b>713.64</b>	<b>620.45</b>	<b>147.35</b>	<b>2,257.97</b>	<b>319.01</b>
2	<b>Expenses</b>					
	a) Purchase	523.19	526.82	107.60	1,710.66	277.21
	b) Change in Inventories	7.49	(29.50)	-	(22.00)	-
	c) Employee benefit expenses	1.26	1.71	1.24	6.39	1.99
	d) Finance costs	-	-	5.90	15.04	11.78
	e) Depreciation and amortisation expenses	-	-	-	-	-
	f) Legal & professional expenses	1.50	0.19	6.86	18.95	15.83
	g) Other expenses	27.94	12.83	2.68	78.39	5.04
	<b>Total Expenses</b>	<b>561.39</b>	<b>512.05</b>	<b>124.28</b>	<b>1,807.42</b>	<b>311.85</b>
3	Profit/(Loss) before exceptional items (1-2)	152.25	108.40	23.07	450.55	7.16
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	152.25	108.40	23.07	450.55	7.16
6	Tax expense	-	-	1.49	-	1.49
7	Net Profit/(Loss) for the period (5-6)	152.25	108.40	21.58	450.55	5.67
8	Other comprehensive income (OCI) (Net of tax)	-	-	-	-	-
	<u>Items that will not be reclassified to profit or loss</u>					
	Re-measurement gain/ (losses) on defined benefit plans (net of tax)	-	-	-	-	-
9	Total comprehensive income (TCI) (7+8)	152.25	108.40	21.58	450.55	5.67
10	Paid-up equity share Capital (Face value Rs.10 per share)	338.03	338.03	338.03	338.03	338.03
11	Other Equity	NA	NA	NA	(465.42)	(442.92)
12	Earning per share (EPS) (in Rs.) (not annualised)					
	i). Basic EPS	4.50	3.21	0.64	13.33	0.17
	ii). Diluted EPS	4.50	3.21	0.64	13.33	0.17

### Notes:

- The Audited Financial Results of Magnus Steel & Infra Limited ('the Company') (Formerly Known as Magnus Retail Limited), for the quarter and Year ended 31 March 2026 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their meeting held on 1st May 2026.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS), as amended, prescribed under Section 133 of the Companies Act, 2013.
- The figures of the corresponding previous period have been restated/ regrouped wherever necessary, to make them comparable.



Place : Nashik  
Date : 01st May 2026

For Magnus Steel & Infra Limited

*Karrom*  
Karronn Naresh Bajaj  
Chairman & Director  
DIN: 09375579



# Magnus Steel & Infra Limited

CIN: L72200MH1978PLC416753

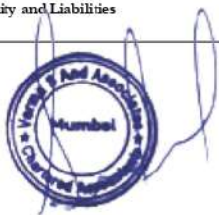
REGD OFFICE: Unit no 365, Shirshagaon, Niphad, Nashik 422001 Maharashtra

Tel / Fax : 022 25300993; Email : magnussteelinfra@gmail.com

Balance Sheet as at 31 March 2026

(Amount in Lakhs)

Particulars	Notes	As at 31 March 2026	As at 31 March 2025
<b>Assets</b>			
<b>Non - Current Assets</b>			
Property, Plant and Equipment	2	0.09	0.09
Financial Assets			
(i) Investments		-	-
(ii) Trade Receivables		-	-
(iii) Loans		-	-
Other Non Current assets	3	-	0.09
<b>Sub Total - Non - Current Assets</b>		<b>0.09</b>	<b>0.18</b>
<b>Current Assets</b>			
Financial Assets			
(i) Investments		-	-
(ii) Inventories	4	22.00	-
(iii) Cash and Cash Equivalents	5	0.63	0.09
(iv) Trade Receivables	6	1,359.80	141.57
(v) Other financial assets		-	-
Other Current Assets	7	31.13	3.51
<b>Sub Total - Current Assets</b>		<b>1,413.57</b>	<b>145.17</b>
<b>Total Assets</b>		<b>1,413.65</b>	<b>145.36</b>
<b>Equity and Liabilities</b>			
<b>Equity :</b>			
Equity Share Capital	8	338.03	338.03
Other Equity	9	0.98	(482.76)
<b>Sub Total - Equity</b>		<b>339.01</b>	<b>(144.73)</b>
<b>Liabilities</b>			
<b>Non Current Liabilities</b>			
Financial Liabilities			
(i) Borrowings	10	175.74	176.35
Provisions		-	-
<b>Sub Total - Non-Current Liabilities</b>		<b>175.74</b>	<b>176.35</b>
<b>Current Liabilities</b>			
Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payables		-	-
(iii) Other Financial Liabilities	11	857.93	112.36
Other Current Liabilities	12	40.97	1.38
<b>Sub Total - Current Liabilities</b>		<b>898.91</b>	<b>113.74</b>
<b>Total Equity and Liabilities</b>		<b>1,413.65</b>	<b>145.36</b>



*Karwan*



# Magnus Steel & Infra Limited

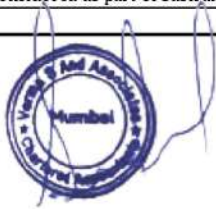
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Cash Flow Statement for the Year Ended 31 March 2026

(Amount in Lakhs)

Particulars	For the Period ended 31 March 2026		For the Period ended 31 March 2025	
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax	450.55		7.16	
<u>Adjustments for:</u>				
Depreciation and Amortisation	0.00		0.00	
Liabilities / Provisions Written Back	0.00		0.00	
(Profit) / Loss on Sale/Write off of Assets	0.00		0.00	
Unwinding of Discount	15.04		11.76	
		15.04		11.76
Operating profit / (loss) before working capital changes		465.59		18.92
<u>Changes in working capital:</u>				
Adjustments for (increase) / decrease in operating assets:				
Trade receivables	-1,218.23		-104.68	
Inventories	-22.00			
Other Asset	-27.62		-0.55	
Other Non Current assets	0.09		1.40	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	0.00		74.20	
Other Financial Liabilities	745.58		0.0	
Other liabilities	39.59	-482.60	1.30	-28.32
Cash generated from operations		-17.01		-9.40
Less: Income Tax				1.49
<b>Net cash flow from / (used in) operating activities (A)</b>		<b>-17.01</b>		<b>-10.88</b>
<b>B. Cash flow from investing activities</b>				
Proceeds from Sale of Fixed Assets		0.00		0.00
Purchase Of Fixed Assets		0.00		0.00
<b>Net cash flow from / (used in) investing activities (B)</b>		<b>0.00</b>		<b>0.00</b>
<b>C. Cash flow from financing activities</b>				
Proceeds From Long-Term Borrowings	32.57		21.66	
Finance Cost	-15.04	17.53	-11.76	9.90
<b>Net Cash Flow From / (used in) financing activities (C)</b>		<b>17.53</b>		<b>9.90</b>
<b>Net increase/(decrease) in Cash and cash equivalents</b>		0.52		-0.98
Cash and cash equivalents at the beginning of the year		0.09		1.07
<b>Cash and cash equivalents at the end of the year</b>		<b>0.62</b>		<b>0.09</b>
<b>Reconciliation of Cash and cash equivalents with the Balance Sheet:</b>				
Cash and cash equivalents as per Balance Sheet (Refer Note 9)				
Less: Bank balances not considered as Cash and cash equivalents as defined in Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)				
Add: Current investments considered as part of Cash and cash equivalents (as				
<b>Cash and cash equivalents at the end of the year *</b>				
* Comprises:				
(a) Cash on hand		0.00		0.00
(b) Cheques, drafts on hand				
(c) Balances with banks				
(i) In current accounts		0.62		0.09
(ii) In EEPC accounts				
(d) Others (specify nature)				
(e) Current investments considered as part of Cash and cash equivalents (Refer				
		0.62		0.09



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