

GST:08AANCM0020G1ZT CIN:U74999RJ2019PLC066608

## Macobs Technologies Limited

(Formerly known as Macobs Technologies Private Limited)

Office : 1st Floor Office No 2 Plot No 184, Sarthi Marg Doctors Colony Near Sec-09 Chitrakoot Scheme, Vaishali Nagar, Jaipur, Rajasthan, India, 302021 E-mail: team@macobstech.com

Date: 30.05.2025

To,

National Stock Exchange of India Limited Listing Department, Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai, 400051 (India)

#### SUB: Outcome of (01/2025-26) Board Meeting held on 30th May, 2025

Respected Sir/ Madam,

The board of directors of the company at their meeting held on 30<sup>th</sup> May, 2025 has inter alia considered and approved the following:

1. To consider and adopt Financial Statements for the Financial Year & half year ended 31st March, 2025.

We hereby submit the following documents for your records:

A copy of the audited Standalone Financial Results for the Year ended 31st March, 2025, Statement of Assets and Liabilities, Cash Flow Statements, Auditor's Report along with the Declaration under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Meeting of the Board of Director commenced at 05:00 P.M and concluded at 07:00 P.M

You are requested to take the above on record.

Your Faithfully,

For MACOBS TECHNOLOGIES LIMITED

For Macobs Technologies timited

DUSHYANT GANDOTRA DIRECTOR DIN: 08360731

NGMKS & Associates, Chartered Accountants



Independent Auditor's Report on Audit Annual standalone Financial Results of Company for Half yearly and year ended Financial results pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)

То

Board of Directors of

Macob Technologies Limited

#### Introduction

We have audited the accompanying statement of annual financial results of "Macob Technologies Limited" (formerly known as Macob Technologies Private Limited) for the half year and year ended 31<sup>th</sup> March 2025 and reviewed the standalone financial results for the Half year ended 31<sup>st</sup> March 2025 (Annual financial results) 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.

#### (a) Opinion on annual standalone financial results

In our opinion and to best of our information and according to explanation given to us, the standalone financial results for the year ended 31 March 2025:

I. is presented in accordance with the requirements of regulations 33, regulation 52 and regulation 54 of the SEBI(listing obligation and disclosure requirements) Regulation,2015 as amended: and

II. gives a true and fair view in conformity with the recognition and measurement principal laid down in the accounting standards and other accounting principle generally accepted in India of the loss and total comprehensive income and other financial information of the company for the half year ended 31<sup>st</sup> March 2025 and as well as the year to date results for the period from 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025

# Conclusion on audited Standalone Financial Results for the half year and year ended 31 March, 2025

With respect to the Standalone Financial Results for the half year ended 31 March,2025 based on our audit conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the half year ended 31 March, 2025, prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33, Regulation 52 and Regulation 54 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 for Opinion on the Audited Standalone Financial Results for the year ended 31 March, 2025

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") Astrogether with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended 31 March, 2025 under the provisions of the Act and the Rules thereunder, and we have

### NGMKS & Associates, Chartered Accountants



fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

#### Scope of Review

1.We conducted our review in accordance with the Standards on Review Engagement (SRE) 2410 "Review of interim Financial Information performed by the Independent Auditor of the Entity" issued by 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.

2. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, 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 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.

#### Management's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the half year and year ended 31 March, 2025 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the half year and year ended 31 March, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33, Regulation 52 and Regulation 54 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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

#### NGMKS & Associates, Chartered Accountants



#### Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended 31 March, 2025 Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31 March, 2025 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

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

 Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.

• Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33, Regulation 52 and Regulation 54 of the Listing Regulations.

• Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

• Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results. Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Astronaucial Results may be influenced.

We consider quantitative materiality and qualitative factors in

New D(i) planning the scope of our audit work and in evaluating the results of our work; and

## NGMKS & Associates,

## **Chartered** Accountants



(ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. (b) Review of the Standalone Financial Results for the Half year ended 31 March, 2025 We conducted our review of the Standalone Financial Results for the Half year ended 31 March, 2025 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 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 SAs 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.

#### **Other Matters**

We draw attention to the note no 5 to the financial results regarding the Company's Equity Share got listed on the SME Platform of the National Stock Exchange on 24<sup>th</sup> July 2024.

This Statement includes the results for the Half year and year ended 31 March, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the first half year of the current financial year which were subject to audit by us for special purpose.

The financial statement for the year ended 31<sup>st</sup> March 2024 includes in the statement was carried out and reported by M/s NAVP & Associates, Chartered Accountants who expressed unqualified conclusion /opinion vide their audit report dated 27<sup>th</sup> June 2024 respectively, whose report have been furnished to us and which have been relied upon by us for the purpose of our review of the statement. Our conclusion is not modified in respect of this matter.

For NGMKS & Associates Chartered Accountants Firm's Registration No. 024492N

Nitin Goyal Partner Membership No 517698 Account Place: New Delhi Date: 30<sup>th</sup> May, 2025 UDIN: 25517698BMMXKW9816

#### MACOBS TECHNOLOGIES LIMITED (CIN - U74999RJ2019PLC066608)

## Balance Sheet as at March 31st, 2025

(All amount in lakhs INR unless otherwise stated)

PARTICULARS	As at	As at
	March 31st, 2025	March 31st, 2024
EQUITY AND LIABILITIES		
Shareholder's fund		
Share capital	979.52	720.00
Reserves and surplus	1,829.86	
	2,809.38	<u> </u>
NON- CURRENT LIABILITIES	2,809.38	902.70
Long-term Borrowings	32.27	61.53
Deferred Tax Liablities (Net)	32.27	01.5.
Other long term liabilities	-	
Long- term provisions	18.69	-
	50.96	14.60 76.13
CURRENT LIABILITIES		/0.13
Short-term Borrowings	29.26	175.20
Trade payables	27.20	175.20
(a) total outstanding dues of micro and small enterpises	8.12	
(b) total outstanding dues of creditors other than micro and small enterpises	74.07	13.48
Other current liabilities	169.40	13.40
Short-term provisions		
	<u> </u>	33.63 335.59
TOTAL	3,159.08	
TOTAL	5,137.08	1,394.51
ASSETS		
NON- CURRENT ASSETS		
Property, Plant & Equipments	63.36	71.42
Property, Plant & Equipment		
Intangible assets	_	
Capital Work-in-Progress	_	
Intangible Assets under Development	_	
Non- current Investments		
Deferred Tax Assets (Net)	28.02	6.04
Long- term loans & advances	203.23	202.43
Other Non-Current Assets	10.00	
	304.61	279.89
CURRENT ASSETS		279.09
Current Investments	6.88	6.04
Inventories	810.64	297.66
Trade Receivables	214.00	17.98
Cash and Bank Balances	597.09	413.93
Short Term Loan and Advances	541.30	9.40
Other Current Assets	684.55	369.61
	2,854.46	1,114.62
TOTAL	3,159.08	1,394.51
Summary of significant accounting policies	5,157.08	1,074.01

The accompanying notes are an integral part of the financial statements

Date: 30th May, 2025 Place: Jaipur on behalf of the board of directors FOR MACOBS TECHNOLOGIES LIMITED

#### For Macobs Technologies Limited

**Dushyant Gandotra** Managing Director DIN: 08360731

#### MACOBS TECHNOLOGIES LIMITED (CIN - U74999RJ2019PLC066608)

## Statement of standalone Audited Financial Results For Half Year Ended 31st March, 2025

		Half Ve	ar Ending	int in lakhs INR unle	nding on
S.No.	Particulars	31st Mar, 2025	30th Sep, 2024		NAME AND ADDRESS OF TAXABLE PARTY OF TAXABLE PARTY.
		(Audited)	(Unaudited)	31st Mar, 2025 (Audited)	31st Mar, 2024 (Audited)
				(())	(riddited)
1	Revenue				
	Revenue from operations	706.23	1,655.02	2,361.25	1,767.64
	Other income	28.91	3.93	32.84	12.88
	Total Income (I)	735.14	1,658.95	2,394.09	1,780.51
2	Expenses				
	Purchase of traded goods	551.96	559.12	1,111.08	547.50
	Changes in inventories of traded goods	(417.03)		.,	
	Employee benefits expense	54.62	47.05		(238.01 104.53
	Advertising expenses	287.33	389.92		
	Depreciation and amortization expense	10.89	10.25		553.93
	Finance costs	11.92	11.61	21.14 23.53	17.99 38.42
	Other expenses	128.87	491.08	619.95	457.16
	Total expenses (II)	628.56	1,413.08	2041 (2	1 401 53
		020.50	1,413,08	2,041.63	1,481.53
3	Profit before exceptional and extraordinary items and tax (I-II)	106.58	245.87	352.46	298.99
4	Exceptional/extraordinary/Prior Period item	-	-	-	6.12
5	Profit Before Tax	106.58	245.87	352.46	292.87
	Tax expenses				
6	Current tax	50.95	63.00	112.05	02.50
7	Tax of Earlier Year	(0.12)	03.00	113.95 (0.12)	82.50
8	Deferred Tax Liabilities/(Assets)	(21.06)	(0.92)		(4.81)
9	Tetel ter				
9	Total tax expense	29.77	62.08	91.85	77.69
10	Profit after tax and exceptional and prior period items	76.81	183.80	260.61	· 215.18
11	Other Comprehensive Income (net of tax expenses)	-	-	-	-
12	Total comprehensive income for the period (10+11)	76.81	183.80	260.61	215.18
	Paid-up Equity share capital (Equity shares of Rs. 10 each)	979.52	979.52	979.52	720.00
	Reserves Excluding revaluation reserve (Refer to note no 11	1,829.86	2,133.44	1,829.86	262.78
15	Earning per equity Share of Face value @ Rs 10/- each	(Non Annualised)	(Non Annualised)	(Annualised)	(Annualised)
	Basic	0.78	2.24	(Annualised) 2.90	(Annualised) 4.31
	Diluted	0.78	2.24	2.90	4.31
	Summary of significant accounting policies			2.70	7.51

The accompanying notes are an integral part of financial statements

on behalf of the board of directors FOR MACOBS TECHNOLOGIES LIMITED

## For Macobs Technologies bimited

Dushyant Gandotra Managing Director DIN : 08360731

Date: 30th May, 2025 Place: Jaipur

#### MACOBS TECHNOLOGIES LIMITED for the half year/year ended 31st March 2025 (CIN - U74999RJ2019PLC066608)

Notes on standalone financial results:

- 1 The above results which are published in accordance with regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 as amended ("the Listing Regulation") have been reviewed Audit Committee and approved by the Board of Directors as their respective meeting held on 30th May 2025. The Financial results have been prepared in accordance with the Accounting Standards (AS) as prescribed under section 133 of the Companies Act, 2013 read with rule 7 of companies(Account) Rules 2014 by the Minister of Corporate Affairs and amendments thereof.
- 2 As per Ministry of Corporate Affairs Notification date February 16, 2015. Companies whose securities are listed on SME Platform as referred to in Chapter XB of the SEBI (Issue of Capital and Disclosure Requirements) Regulations 2009 are exempted from the compulsory requirement of adoption of Ind AS
- 3 The balance appearing under the Trade Receivable, Trade Payables, Loan & Advances, Other Current Assets and Liabilities are subject to confirmation and reconcilation and consequent adjustments, if any, will be accounted for in the year of confirmation/reconciliation.
- 4 The Company is in the process for MSMEs verification for their outstanding vendors, hence these are taken subject to confirmations. Further Stock has been considered physical verification as certified by management.
- 5 The Equity Shares of the Company got listing on the SME platform of National Stock Exchange (NSE SME Emerge) at 24th July 2024.
- 6 The comparative results and other information for the half year ended March 2024 have not been given as the Company is listed on SME emerging platform in current financial year. However, the management has exercised necessary due diligence to ensure that the said results provide a true and fair view of its affairs.
- 7 Macob Technologies Limited has received an amount of 1946.40 Lakhs being gross proceeds from Fresh IPO issue of equity share, Net proceeds after issue expenses in relation to such issue are proposed to be utilized and the utilization there of are summarized as below:

				(Rs in Lakhs)	
Objects as started In the offer document	Projected utilization in the offer	Actual utilization of funds till March 31		Balanced amount to be utilized	
	document	2025			
Issue Expenses	138.95		138.95	Nil	
Customer Acquisition-Marketing and Awareness	200.00		200.00	Nil	
Prepayment or repayment of a portion of certain outstanding borrowings availed by our company	150.00		32.14	117.86	
Working Capital Requirements*	1,200.00		1,290.38	-90.38	
General Corporate Purpose	257.45		254.00	3.45	
Total	1,946.40		1,915.47	30.93	

\* Company judiciously reallocated the unutilized portion of the IPO proceeds, originally allocated for loan repayment, towards augmenting its working capital — which was also a stated object in the offer document.

- 8 The Company is engaged in the business of "Groming Segment". Its business are located and operated within India and outside India through D2C segment through online e-commerce / quick Commerce, As the Company's business activity primarily falls within a single business and geographical segment, there are no additional disclosures to be provided in terms of Accounting Standards 17 on 'Operating Segment' issued by the "Institute of Chartered accountants of India"
- 9 There were no investor complaints received during the period.
- 10 There were no exceptional and Extra Ordinary items for the reporting periods.
- 11 IPO Expenses directly reduced from Reserves Excluding revaluation reserve as on 31st March 25.
- 12 The figures for the corresponding previous periods half year/annual have been regrouped/reclassified wherever necessary.
- 13 The Company's Identification Number (CIN) is currently U74999RJ2019PLC066608. However, as the company is now a listed entity, the CIN requires modification. The change request form has been submitted on the MCA portal, and approval is currently pending.
- 14 The results will be available on the Company's website "www.macobstech.com" and at the stock exchange website of NSE Limited "www.nseindia.com".

For Macobs Technologies Limited

## MACOBS TECHNOLOGIES LIMITED

#### (CIN - U749999RJ2019PLC066608) Cash Flow Statement as at March 31st, 2025

(All amount in lakhs INR unless otherwise stated)

(All amount in lakhs INR unless otherwise stated)	As at	As at
Particulars	March 31st, 2025	March 31st, 2024
Cash flow from operating activities	2(0.(1	215.18
Profit after tax and exceptional and prior period items	260.61 91.85	77.69
Add: Tax expenses	0.12	
Add: Tax for Earlier Years	352.58	292.87
Profit before tax and exceptional and prior period items	352.50	272.07
Adjustment for:	21.14	17.99
Depreciation and amortisation	(6.99)	(11.23)
Interest Income	6.22	14.70
Provision for Gratuity	23.53	38.42
Finance costs	(0.97)	(1.22)
(Profit)/Loss on sale on Investment	395.50	351.53
Operating profit before working capital changes	393.30	001100
Movements in working capital:	(512.98)	(238.02)
Decrease/(Increase) in Inventories	(196.02)	(8.14)
Decrease/(Increase) in Trade receivables	(190.02) (0.80)	(202.43)
Decrease/(Increase) in Long term Loans & Advances	(531.90)	287.30
Decrease/(Increase) in Short Term Loans & Advances	(10.00)	120.25
Decrease/(Increase) in Other Non-Current Assets	(314.94)	(368.42)
Decrease/(Increase) in Other Current Assets	56.12	15.35
(Decrease)/Increase in Other Current Liabililites	68.71	(54.29)
(Decrease)/Increase in Trade Payables	08.71	(0.55)
(Decrease)/Increase in Short Term Provisions	(1,046.31)	(97.42)
Cash generated from/(used in) operations	(1,040.31)	(119.77
Direct taxes paid	(1,178.14)	(217.19
Net cash flow from/(used in) operating activities after working capital changes (A)	(1,178.14)	(21111)
Cash flow from investing activities	(13.07)	(69.44
Less: Purchase of fixed asstes including intangible, capital work-in progress	(0.84)	(6.04
Less: Purchase of Investments	0.97	1.22
Add: Proceed from Sales of Investment	6.99	11.23
Add: Interest Income	(5.95)	(63.03
Net cash flow used in investing activities (B)	(3.93)	(00100
Cash flow from financing activities	1,565.99	517.00
Add: Proceed from issue of Shares and Debentures	(29.26)	52.51
Add: Proceed from Long Term Borrowing	(145.94)	76.87
Add: Proceed from Short Term Borrowing	(23.53)	(38.42
Less: Interest Paid	1,367.26	607.97
Net cash flow from/(used in) financing activities (C)	183.17	327.74
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	413.93	86.18
Cash and cash equivalents at the beginning of the year	597.09	413.93
Cash and cash equivalents at the end of the year	597.09	415.75
Components of cash and cash equivalents	0.00	12.71
Cash in hand	9.80	401.22
With banks - In current account	<u>587.29</u> 597.09	401.22
Cash and cash equivalents	597.09	415.70

Date: 30th May, 2025 Place: Jaipur on behalf of the board of directors FOR MACOBS TECHNOLOGIES LIMITED

#### For Macobs Technologies Limited

Dushyant Gandotra Managing Director DIN: 08360731



GST : 08AANCM0020G1ZT CIN : U74999RJ2019PLC066608

# Macobs Technologies Limited

(Formerly known as Macobs Technologies Private Limited)

Office : 1st Floor Office No 2 Plot No 184, Sarthi Marg Doctors Colony Near Sec-09 Chitrakoot Scheme, Vaishali Nagar, Jaipur, Rajasthan, India, 302021 E-mail: team@macobstech.com

Date: 30.05.2025

Τo,

National Stock Exchange of India Limited Listing Department, Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai, 400051 (India)

#### NSE Symbol: MACOBSTECH

Sub: Declaration of unmodified opinion of Statutory Auditor

Dear Sir/ Madam,

This is in reference to Regulation 33 (3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016.

We, hereby confirm and declare that the Statutory Auditor of the Company, **M/s. NGMKS and Associates** (Firm Registration No.024492N) has issued Audit Report with unmodified opinion(s) in respect of Audited Standalone and Consolidated Financial Results for the half year and year ended March 31, 2025.

Kindly take the information on your record.

Your Faithfully,

For MACOBS TECHNOLOGIES LIMITED

For Macobs Technologies Limited

DUSHYANT GANDOTRA DIRECTOR DIN: 08360731