



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

To
The Board of Directors
Macobs Technologies Limited

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **Macobs Technologies Limited** ("the Company") for the half year and year ended March 31, 2026, (the "Standalone Financial Results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date ("Listing Regulations").

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid Standalone Financial Results:

- a. are presented in accordance with the requirement of Regulation 33 of the Listing Regulation of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards (AS) and other accounting principles generally accepted in India, of the net profit and other financial information of the company for the half year and year ended March 31, 2026.

Basis of Opinion

We conducted our audit of the Standalone Financial Results in accordance with the Standards on Auditing ("SA") specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the financial results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the 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.

Management and Board of Director's Responsibilities for the Standalone Financial Results
The Statement which includes the Standalone Financial Results is the responsibility of the





Company's Management and the Board of Directors and has been approved by them for issuance. The Standalone Financial Results for the year ended March 31, 2026, have been prepared 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 March 31, 2026, that give a true and fair view of the net profit and of the Company and other financial information in conformity with the recognition and measurement principles laid down in the applicable 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 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; design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness 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 Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of 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.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the 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, perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion:





The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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 of the Listing Regulations.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. 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 Standalone Financial Results 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 Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.





NGMKS & Associates,
Chartered Accountants

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

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

Other Matters

The Standalone Financial Results include the results for the half year ended March 31, 2026 and the corresponding half year ended in the previous year as reported in these Standalone financial results which are the balancing figure between the audited figures in respect of the full financial year and the published year to date figures up to the end of half year of the current and previous financial year respectively which were subject to limited review, as required under the Listing Regulations.

Our report on the Statement is not modified in respect of this matter.

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




Nitin Goyal
Partner

Membership No 517698

Place: New Delhi

Date: 30th May, 2026

UDIN: 26517698IXQPDY1381

MACOBS TECHNOLOGIES LIMITED
(CIN - U74999RJ2019PLC066608)

Statement of standalone Audited Financial Results For Half Year Ended and Year Ended 31st March, 2026

(All amount in lakhs INR unless otherwise stated)

| S.No. | Particulars | Half Year Ending | | | Year Ending on | |
|-------|---------------------------------------------------------------------------|-----------------------------|----------------------|-----------------------------|------------------|------------------|
| | | 31st March, 2026 | 30th September, 2025 | 31st March, 2025 | 31st March, 2026 | 31st March, 2025 |
| | | (Refer Note 1) (Audited) | (Unaudited) | (Refer Note 1) (Audited) | (Audited) | (Audited) |
| | Income | | | | | |
| I | Revenue from operations | 1,523.27 | 1,915.55 | 706.23 | 3,438.82 | 2,361.25 |
| II | Other income | 23.21 | 24.39 | 28.91 | 47.59 | 32.84 |
| III | Total Income (I+II) | 1,546.48 | 1,939.94 | 735.14 | 3,486.41 | 2,394.09 |
| | Expenses | | | | | |
| (a) | Purchase of Stock in Trade | 775.81 | 925.79 | 551.96 | 1,701.60 | 1,111.08 |
| (b) | (Increase)/decrease in inventories of traded goods | (64.44) | 259.38 | (417.03) | 194.94 | (512.99) |
| (c) | Employee benefit expenses | 51.19 | 52.24 | 54.62 | 103.42 | 101.67 |
| (d) | Finance costs | 16.25 | 7.42 | 11.92 | 23.67 | 23.53 |
| (e) | Depreciation and amortization expense | 12.63 | 12.11 | 10.89 | 24.74 | 21.14 |
| (f) | Other expenses | 240.87 | 258.96 | 128.87 | 499.83 | 619.95 |
| (g) | Advertising expenses | 350.17 | 232.62 | 287.33 | 582.79 | 677.25 |
| | Total expenses (IV) | 1,382.47 | 1,748.51 | 628.56 | 3,130.98 | 2,041.63 |
| V | Profit before exceptional and extraordinary items and tax (III-IV) | 164.00 | 191.43 | 106.58 | 355.43 | 352.46 |
| VI | Exceptional/extraordinary/Prior Period item | - | - | - | - | - |
| VII | Profit Before Tax (V-VI) | 164.00 | 191.43 | 106.58 | 355.43 | 352.46 |
| VIII | Tax expenses | | | | | |
| | Current tax | 46.08 | 32.20 | 50.95 | 78.29 | 113.95 |
| | Tax of Earlier Year | -0.87 | - | (0.12) | (0.87) | (0.12) |
| | Deferred Tax Liabilities/(Assets) | -4.38 | 16.89 | (21.06) | 12.52 | (21.98) |
| | Total tax expense (VIII) | 40.83 | 49.10 | 29.77 | 89.93 | 91.85 |
| IX | Profit after tax and exceptional and prior period items (VII-VIII) | 123.17 | 142.33 | 76.81 | 265.50 | 260.61 |
| X | Paid-up Equity share capital (Equity shares of Rs. 10 each) | 979.52 | 979.52 | 979.52 | 979.52 | 979.52 |
| XI | Reserves Excluding revaluation reserve | 2,095.36 | 1,972.21 | 1,829.86 | 2,095.36 | 1,829.86 |
| XII | Earning per equity Share of Face value @ Rs 10/- each | | | | | |
| | Basic Earning per share (BEPS) - In Rs | 1.26 | 1.45 | 0.78 | 2.71 | 2.90 |
| | Diluted Earning per share (DEPS) - In Rs | 1.22 | 1.45 | 0.78 | 2.67 | 2.90 |
| | Summary of significant accounting policies | | | | | |

The accompanying notes are an integral part of financial statements

For Macobs Technologies Limited

Dushyant Gardotra
Dushyant Gardotra
Managing Director
DIN : 03300731



Date: 30th May, 2026
Place: Jaipur

Note on the Standalone financial results

- The figures for the half year ended March 31, 2026 and March 31, 2025 represent the balancing figures between the audited figures for the full financial year and the year-to-date figures up to the respective half year periods, being the unaudited published figures for the half years ended September 30, 2025 and September 30, 2024, respectively. The above standalone financial results were audited and recommended by the Audit Committee at its meeting held on May 30, 2026.
- The above results, published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 30, 2026. The financial results have been prepared in accordance with the Accounting Standards (AS) prescribed under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, issued by the Ministry of Corporate Affairs, and the amendments thereto.
- As per the notification issued by the Ministry of Corporate Affairs dated February 16, 2015, companies whose securities are listed on the SME Platform, as referred to in Chapter XB of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, are exempt from the mandatory requirement of adoption of Ind AS.
- The Group has single primary segment and there are no separate reporting segments in terms of Accounting Standard 17
- During the year, the Company acquired 50.01% equity stake comprising 1,49,124 equity shares of Face value of Rs 10/- each in Dhanta Wellness Private Limited on 28 January 2026 for a consideration of 1054.60 lakhs pursuant to which the said entity became a subsidiary of the Company. The acquisition was based on valuation report is carried out by a Registered Valuer, was disclosed to NSE Emerge under Regulation 30 read with Schedule III of SEBI (LODR) Regulations, 2015.
- During the year, in terms of the decisions taken in the board meeting held on 19th July, 2025, the company has issued and allotted 24,80,000 preferential convertible warrants at a price of Rs.170.04/- (including premium of Rs.160.04 per share warrant) to promoter and Non-Promoter Entities, in accordance with SEBI (issue of Capital & Disclosure Requirements) Regulations, 2018 and the company has received 25% partly paid up payment against the said warrants amounting to Rs. 1054.25 Lakhs. The equity warrants shall be converted into equity shares within the period of 18 months in accordance with the applicable laws.
- Macobs 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 document | Actual utilization of funds till March 31, 2026 | Balanced amount to be utilized | Deviation and variation, if any |
|-----------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------------|--------------------------------|---------------------------------|
| Issue Expenses | 138.95 | 138.95 | Nil | Nil |
| Customer Acquisition-Marketing and Awareness | 200.00 | 200.00 | Nil | Nil |
| Prepayment or repayment of a portion of certain outstanding borrowings availed by our Company | 150.00 | 59.62 | 90.38 | Nil |
| Working Capital Requirements | 1,200.00 | 1,290.38 | (90.38) | Nil |
| General Corporate Purpose | 257.45 | 257.45 | Nil | Nil |
| Total | 1,946.40 | 1,946.40 | Nil | |

- 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.
- Previous half year/yearly figures have been rearranged and regrouped wherever necessary to make them comparable with current half year/yearly figures.

For Macobs Technologies Limited


Dushyan Gandotra
Managing Director
DIN : 08360731



Place : Jaipur
Date : 30.05.2026

MACOBS TECHNOLOGIES LIMITED

(CIN - U74999RJ2019PLC066608)

Balance Sheet as at March 31st, 2026

(All amount in lakhs INR unless otherwise stated)

| PARTICULARS | As at | As at |
|--------------------------------------------------------------------------------|------------------|------------------|
| | March 31st, 2026 | March 31st, 2025 |
| EQUITY AND LIABILITIES | | |
| Shareholder's fund | | |
| Share capital | | 979.52 |
| Reserves and surplus | 2,095.36 | 1,829.86 |
| Money Received against share warrants | 1,054.25 | - |
| | 4,129.13 | 2,809.38 |
| NON- CURRENT LIABILITIES | | |
| Long-term Borrowings | 7.32 | 32.27 |
| Deferred Tax Liabilities (Net) | - | - |
| Other long term liabilities | - | - |
| Long- term provisions | 19.28 | 18.69 |
| | 26.60 | 50.96 |
| CURRENT LIABILITIES | | |
| Short-term Borrowings | 43.11 | 29.26 |
| Trade payables | - | - |
| (a) total outstanding dues of micro and small enterprises | 15.40 | 8.12 |
| (b) total outstanding dues of creditors other than micro and small enterprises | 39.73 | 74.07 |
| Other current liabilities | 74.68 | 165.30 |
| Short-term provisions | 52.24 | 21.99 |
| | 225.17 | 298.74 |
| TOTAL | 4,380.90 | 3,159.08 |
| ASSETS | | |
| NON- CURRENT ASSETS | | |
| Property, Plant & Equipments and Intangible Assets | | |
| Property, Plant & Equipment | | |
| Intangible assets | 65.60 | 63.36 |
| Capital Work-in-Progress | - | - |
| Intangible Assets under Development | - | - |
| Non- current Investments | 1,629.60 | - |
| Deferred Tax Assets (Net) | 15.51 | 28.02 |
| Long- term loans & advances | 203.23 | 203.23 |
| Other Non-Current Assets | - | 10.00 |
| | 1,913.94 | 304.61 |
| CURRENT ASSETS | | |
| Current Investments | - | 6.88 |
| Inventories | 615.70 | 810.64 |
| Trade Receivables | 411.75 | 214.00 |
| Cash and Bank Balances | 196.62 | 597.09 |
| Short Term Loan and Advances | 516.50 | 541.30 |
| Other Current Assets | 726.38 | 684.55 |
| | 2,466.96 | 2,854.47 |
| TOTAL | 4,380.90 | 3,159.08 |

For Macobs Technologies Limited


Dushyant Gandotra
Managing Director
DIN : 08360731



MACOBS TECHNOLOGIES LIMITED

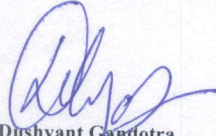
(CIN - U74999RJ2019PLC066608)

Cash Flow Statement for the year ended March 31st, 2026

(All amount in lakhs INR unless otherwise stated)

| Particulars | As at March 31st, 2026 | As at March 31st, 2025 |
|--------------------------------------------------------------------------------------------|---------------------------|---------------------------|
| Cash flow from operating activities | | |
| Profit before tax and exceptional and prior period items | 355.43 | 352.46 |
| Adjustment for: | | |
| Tax Adjustment | 0.87 | 0.12 |
| Depreciation and amortisation | 24.74 | 21.14 |
| Interest Income | (1.17) | (6.99) |
| Provision for Gratuity | 1.04 | 6.22 |
| Provision for Audit Fee | 3.10 | 3.10 |
| Provision for Internal Audit Fee | 1.00 | 1.00 |
| Loss on Sale of Investment | 0.04 | - |
| Finance costs | 23.67 | 23.53 |
| (Profit)/Loss on sale on Investment | - | (0.97) |
| Operating profit before working capital changes | 408.71 | 399.60 |
| Movements in working capital: | | |
| Decrease/(Increase) in Inventories | 194.94 | (512.98) |
| Decrease/(Increase) in Trade receivables | (197.75) | (196.02) |
| Decrease/(Increase) in Long term Loans & Advances | - | (0.80) |
| Decrease/(Increase) in Short Term Loans & Advances | 24.80 | (531.90) |
| Decrease/(Increase) in Other Non-Current Assets | 10.00 | (10.00) |
| Decrease/(Increase) in Other Current Assets | (41.82) | (314.95) |
| (Decrease)/Increase in Other Current Liabilities | (90.61) | 52.02 |
| (Decrease)/Increase in Trade Payables | (27.07) | 68.72 |
| (Decrease)/Increase in Short Term Provisions | (4.10) | - |
| Cash generated from/(used in) operations | 277.09 | (1,046.31) |
| Direct taxes paid | (48.48) | (131.84) |
| Net cash flow from/(used in) operating activities after working capital changes (A) | 228.61 | (1,178.14) |
| Cash flow from investing activities | | |
| Less: Purchase of fixed assets including intangible, capital work-in progress | (26.97) | (13.07) |
| Less: Purchase of Non Current Investment | (575.00) | - |
| Less: Acquisition of Subsidiary | (1,054.60) | - |
| Less: Purchase of Current Investments | - | (0.84) |
| Add: Proceed from Sales of Investment | 6.84 | 0.97 |
| Add: Interest Income | 1.17 | 6.99 |
| Net cash flow used in investing activities (B) | (1,648.57) | (5.95) |
| Cash flow from financing activities | | |
| Add: Proceed from issue of Shares | - | 1,565.99 |
| Add: Proceed from issue of Share warrants | 1,054.25 | - |
| Add: Proceed from Long Term Borrowing | (24.95) | (29.26) |
| Add: Proceed from Short Term Borrowing | 13.85 | (145.94) |
| Less: Interest Paid | (23.67) | (23.53) |
| Net cash flow from/(used in) financing activities (C) | 1,019.49 | 1,367.26 |
| Net increase/ (decrease) in cash and cash equivalents (A+B+C) | (400.47) | 183.17 |
| Cash and cash equivalents at the beginning of the year | 597.09 | 413.93 |
| Cash and cash equivalents at the end of the year | 196.62 | 597.09 |
| Components of cash and cash equivalents | | |
| Cash in hand | 8.70 | 9.80 |
| With banks - In current account | 187.92 | 587.29 |
| Cash and cash equivalents | 196.62 | 597.09 |

For Macobs Technologies Limited


Dushyant Gandotra
 Managing Director
 DIN: 08360731

