



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-May-2026**

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 Board Meeting held on 30th May, 2026**

Dear Sir/Madam,

The board of directors of the company at their meeting held on 30<sup>th</sup> May, 2026 has inter alia considered and approved the following:

1. To consider and adopt the Audited Financial Statements for the half year & year ended 31st March, 2026
2. Approved the appointment of Archit Wadhwa as Additional (Non-Executive Independent) Director (Detailed information is attached as Annexure A)

We hereby submit the following documents for your records:

A copy of the audited Standalone and Consolidated Financial Results for the Year ended 31st March, 2026, 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 06:00 P.M and concluded at 09:00 P.M.

You are requested to take the above on record.

Your Faithfully,

For **MACOBS TECHNOLOGIES LIMITED**

Dushyant  
Gandotra

Digitally signed by Dushyant  
Gandotra  
Date: 2026.05.30 21:09:43 +05'30'

**DUSHYANT GANDOTRA**  
**DIRECTOR**  
**DIN: 08360731**



**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.





**NGMKS & Associates,**  
**Chartered Accountants**

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: 30<sup>th</sup> 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)
	<b>Income</b>					
I	Revenue from operations					
II	Other income	1,523.27	1,915.55	706.23	3,438.82	2,361.25
III	<b>Total Income (I+II)</b>	<b>23.21</b>	<b>24.39</b>	<b>28.91</b>	<b>47.59</b>	<b>32.84</b>
IV	<b>Expenses</b>	<b>1,546.48</b>	<b>1,939.94</b>	<b>735.14</b>	<b>3,486.41</b>	<b>2,394.09</b>
(a)	Purchase of Stock in Trade					
(b)	(Increase)/decrease in inventories of traded goods	775.81	925.79	551.96	1,701.60	1,111.08
(c)	Employee benefit expenses	(64.44)	259.38	(417.03)	194.94	(512.99)
(d)	Finance costs	51.19	52.24	54.62	103.42	101.67
(e)	Depreciation and amortization expense	16.25	7.42	11.92	23.67	23.53
(f)	Other expenses	12.63	12.11	10.89	24.74	21.14
(g)	Advertising expenses	240.87	258.96	128.87	499.83	619.95
	<b>Total expenses (IV)</b>	<b>350.17</b>	<b>232.62</b>	<b>287.33</b>	<b>582.79</b>	<b>677.25</b>
		<b>1,382.47</b>	<b>1,748.51</b>	<b>628.56</b>	<b>3,130.98</b>	<b>2,041.63</b>
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>164.00</b>	<b>191.43</b>	<b>106.58</b>	<b>355.43</b>	<b>352.46</b>
VI	Exceptional/extraordinary/Prior Period item	-	-	-	-	-
VII	<b>Profit Before Tax (V-VI)</b>	<b>164.00</b>	<b>191.43</b>	<b>106.58</b>	<b>355.43</b>	<b>352.46</b>
VIII	<b>Tax expenses</b>					
	Current tax					
	Tax of Earlier Year	46.08	32.20	50.95	78.29	113.95
	Deferred Tax Liabilities/(Assets)	-0.87	-	(0.12)	(0.87)	(0.12)
	<b>Total tax expense (VIII)</b>	<b>-4.38</b>	<b>16.89</b>	<b>(21.06)</b>	<b>12.52</b>	<b>(21.98)</b>
		<b>40.83</b>	<b>49.10</b>	<b>29.77</b>	<b>89.93</b>	<b>91.85</b>
IX	<b>Profit after tax and exceptional and prior period items (VII-VIII)</b>	<b>123.17</b>	<b>142.33</b>	<b>76.81</b>	<b>265.50</b>	<b>260.61</b>
X	<b>Paid-up Equity share capital</b> (Equity shares of Rs. 10 each)	979.52	979.52	979.52	979.52	979.52
XI	<b>Reserves Excluding revaluation reserve</b>	2,095.36	1,972.21	1,829.86	2,095.36	1,829.86
XII	<b>Earning per equity Share of Face value @ Rs 10/- each</b>					
	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*  
Managing Director  
DIN : 08360731



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:

Objects as started In the offer document	Projected utilization in the offer document	Actual utilization of funds till March 31, 2026	(Rs in Lakhs)	
			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
<b>Total</b>	<b>1,946.40</b>	<b>1,946.40</b>	<b>Nil</b>	

- 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

  
Dushyant 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 March 31st, 2026	As at March 31st, 2025
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's fund</b>		
Share capital	979.52	979.52
Reserves and surplus	2,095.36	1,829.86
Money Received against share warrants	1,054.25	-
	<b>4,129.13</b>	<b>2,809.38</b>
<b>NON- CURRENT LIABILITIES</b>		
Long-term Borrowings	7.32	32.27
Deferred Tax Liabilities (Net)	-	-
Other long term liabilities	-	-
Long- term provisions	19.28	18.69
	<b>26.60</b>	<b>50.96</b>
<b>CURRENT LIABILITIES</b>		
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
	<b>225.17</b>	<b>298.74</b>
<b>TOTAL</b>	<b>4,380.90</b>	<b>3,159.08</b>
<b>ASSETS</b>		
<b>NON- CURRENT ASSETS</b>		
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	-	-
Deferred Tax Assets (Net)	1,629.60	-
Long- term loans & advances	15.51	28.02
Other Non-Current Assets	203.23	203.23
	<b>-</b>	<b>10.00</b>
	<b>1,913.94</b>	<b>304.61</b>
<b>CURRENT ASSETS</b>		
Current Investments		
Inventories		
Trade Receivables	615.70	810.64
Cash and Bank Balances	411.75	214.00
Short Term Loan and Advances	196.62	597.09
Other Current Assets	516.50	541.30
	726.38	684.55
	<b>2,466.96</b>	<b>2,854.47</b>
<b>TOTAL</b>	<b>4,380.90</b>	<b>3,159.08</b>

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
<b>Cash flow from operating activities</b>		
<b>Profit before tax and exceptional and prior period items</b>	<b>355.43</b>	<b>352.46</b>
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)
<b>Operating profit before working capital changes</b>	<b>408.71</b>	<b>399.60</b>
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)	-
<b>Cash generated from/(used in) operations</b>	<b>277.09</b>	<b>(1,046.31)</b>
Direct taxes paid	(48.48)	(131.84)
<b>Net cash flow from/(used in) operating activities after working capital changes (A)</b>	<b>228.61</b>	<b>(1,178.14)</b>
<b>Cash flow from investing activities</b>		
Less: Purchase of fixed asstes 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
<b>Net cash flow used in investing activities (B)</b>	<b>(1,648.57)</b>	<b>(5.95)</b>
<b>Cash flow from financing activities</b>		
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)
<b>Net cash flow from/(used in) financing activities (C)</b>	<b>1,019.49</b>	<b>1,367.26</b>
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	<b>196.62</b>	<b>597.09</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	8.70	9.80
With banks - In current account	187.92	587.29
<b>Cash and cash equivalents</b>	<b>196.62</b>	<b>597.09</b>

For Macobs Technologies Limited

  
**Dushyant Gandotra**  
 Managing Director  
 DIN: 08360731





**Independent Auditor's Report on Consolidated 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 Consolidated Financial Results of **Macobs Technologies Limited** ('the holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") which Comprise the Consolidated Balance sheet for the half year and year ended March 31, 2026, (the "Consolidated Financial Results"), being submitted by the Holding 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, and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiaries, the aforesaid Statement:

a; Includes the Financial results of the following entities:

S.No	Name of the Entity	Relationship
1	Macobs Technologies Limited	Parent Company
2	Dhanta Wellness Private Limited	Subsidiary Company

b: 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

c: 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 Group Company for the half year and year ended March 31, 2026.

**Basis of Opinion**

We conducted our audit of the Consolidated 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 Consolidated 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 Consolidated Financial Results**

This Statement which includes the Consolidated Financial Results is the responsibility of the Parent Company's Management and the Parent Company's Board of Directors and has been approved by them for issuance. The Consolidated Financial Results for the year ended March 31, 2026, have been prepared from the related audited Consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated 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 Group 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 Consolidated Financial Results, that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, the Group Company's Management and the Board of Directors are responsible for assessing the Group 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 Group or to cease operations or has no realistic alternative but to do so.

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





### Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 Consolidated 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 Consolidated 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 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 Group 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 Group to cease to continue as a going concern.





- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditor, such other auditor remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated 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 Consolidated 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.

#### Other Matters

The accompanying Statement includes the Audited Financial results, in respect of

Subsidiary Company (Dhanta Wellness Private Limited), which have not been audited by us, whose audited financial statements reflect total assets of Rs 1984.60 Lakhs as at March 31, 2026, and total revenues of Rs.775.41 Lakhs and Rs.775.41 Lakhs for the period (28.01.2026 to 31.03.2026 and year ended March 31, 2026 respectively, and total net profit after tax of Rs.49.44 Lakhs and Rs. 49.44 Lakhs for the period (28.01.2026 to 31.03.2026 and year ended March 31, 2026 respectively, as considered in the Statement which have been audited by other auditors. The reports on the annual audited financial statements of these entities have been furnished to us by the Management and our opinion on the Annual Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of such auditors and the procedures performed by us as stated under Auditors' Responsibilities for the Audit of the Annual Consolidated Financial Results section above.





We draw attention to Note 1 of the Statement, which describes that Dhanta Wellness Private Limited (Subsidiary Company) became a Subsidiary company w.e.f. 28<sup>th</sup> Jan 2026. Consequently, the figures for the half year ended 31<sup>st</sup> March 2026 and year ended 31<sup>st</sup> March 2026 are the same. Our opinion is not modified in respect of this matter.

The Consolidated 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 Consolidated 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

A handwritten signature in black ink, appearing to read 'Nitin Goyal'.



Nitin Goyal  
Partner

Membership No 517698

Place: New Delhi

Date: 30<sup>th</sup> May, 2026

UDIN: 26517698JEQUFZ3670


**MACOBS TECHNOLOGIES LIMITED**  
(CIN - U74999RJ2019PLC066608)  
Consolidated Statement of Profit & Loss 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)	(Refer Note 1)	(Refer Note 1)	(Refer Note 1)	(Refer Note 1)
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	<b>Income</b>					
I	Revenue from operations					
II	Other income	2,221.12	1,915.55	706.23	4,136.67	2,361.25
		100.76	24.39	28.91	125.15	32.84
III	<b>Total Income (I+II)</b>	<b>2,321.88</b>	<b>1,939.94</b>	<b>735.14</b>	<b>4,261.82</b>	<b>2,394.09</b>
IV	<b>Expenses</b>					
(a)	Purchase of Stock in Trade					
(b)	(Increase)/decrease in inventories of traded goods	1,097.16	925.79	551.96	2,022.95	1,111.08
(c)	Employee benefit expenses	152.55	259.38	(417.03)	411.93	(512.99)
(d)	Finance costs	70.08	52.24	54.62	122.31	101.67
(e)	Depreciation and amortization expense	18.21	7.42	11.92	25.63	23.53
(f)	Other expenses	13.42	12.11	10.89	25.53	21.14
(g)	Advertising expenses	351.65	258.96	128.87	610.61	619.95
		392.88	232.62	287.33	625.50	677.25
	<b>Total expenses (IV)</b>	<b>2,095.94</b>	<b>1,748.51</b>	<b>628.56</b>	<b>3,844.45</b>	<b>2,041.63</b>
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>225.94</b>	<b>191.43</b>	<b>106.58</b>	<b>417.37</b>	<b>352.46</b>
VI	Exceptional/extraordinary/Prior Period item	-	-	-	-	-
VII	<b>Profit Before Tax (V-VI)</b>	<b>225.94</b>	<b>191.43</b>	<b>106.58</b>	<b>417.37</b>	<b>352.46</b>
VIII	<b>Tax expenses</b>					
	Current tax	59.17	32.20	50.95	91.38	113.95
	Tax of Earlier Year	-0.87	-	(0.12)	(0.87)	(0.12)
	Deferred Tax Liabilities/(Assets)	-4.98	16.89	(21.06)	11.92	(21.98)
	<b>Total tax expense (VIII)</b>	<b>53.32</b>	<b>49.10</b>	<b>29.77</b>	<b>102.42</b>	<b>91.85</b>
IX	<b>Profit after tax and exceptional and prior period items (VII-VIII)</b>	<b>172.62</b>	<b>142.33</b>	<b>76.81</b>	<b>314.95</b>	<b>260.61</b>
X	Share of Profit of Associate Companies	-	-	-	-	-
XI	<b>Profit for the Year (IX-X)</b>	<b>172.62</b>	<b>142.33</b>	<b>76.81</b>	<b>314.95</b>	<b>260.61</b>
XII	Less: Profit attributable to Minority Interest	24.72	-	-	24.72	-
XIII	<b>Profit attributable to Parent (XI-XII)</b>	<b>147.90</b>	<b>142.33</b>	<b>76.81</b>	<b>290.23</b>	<b>260.61</b>
XIV	<b>Paid-up Equity share capital</b> (Equity shares of Rs. 10 each)	979.52	979.52	979.52	979.52	979.52
XV	<b>Reserves Excluding revaluation reserve</b>	2,120.60	1,972.21	1,829.86	2,120.09	1,829.86
XVI	<b>Earning per equity Share of Face value @ Rs 10/- each</b>					
	Basic Earning per share (BEPS) - In Rs	1.51	1.45	0.78	2.96	2.90
	Diluted Earning per share (DEPS) - In Rs	1.47	1.45	0.78	2.92	2.90
	Summary of significant accounting policies					

The accompanying notes are an integral part of financial statements

For Macobs Technologies Limited

  
Dushyant Gaudotra  
Managing Director  
DIN : 68360731



Date: 30th May, 2026  
Place: Jaipur

**Note on the Consolidated financial results for Half Year Ended and Year Ended 31st March, 2026**

- 1 The figures for the Consolidated Financial Results for the half year ended and year ended 31-03-2026 include the operations of Dhanta wellness private limited ("Dhanta" Subsidiary Company) for the period 28-01-2026 to 31-03-2026 which became a subsidiary Company w.e.f. 28-01-2026 upon acquisition of 50.01% equity stake. In accordance with AS 21, the financial results of Dhanta wellness private limited have been consolidated from 28-01-2026 to 31-03-2026. Dhanta wellness private limited was not a subsidiary during the year ended and half year ended 30-09-2025. Therefore, the comparative figures for the year ended 31-03-2025, half year ended 30-09-2025, represent the standalone figures of the Company and are not comparable with the current period figures. In view of the above, the figures for the half year ended 30-09-2025 and 31-03-2025 and year ended 31-03-2025 are the same with standalone figures. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May 2026,
- 2 The Consolidated Financial results 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.
- 3 The Consolidated financial includes the results of the following
  - 1) Parent Company- Macobs Technologies Limited
  - 2) Subsidiary Company- Dhanta Wellness Private Limited (w.e.f 28th January 2026)
- 4 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.
- 5 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.
- 6 The Group company has similar nature of primary segment and there are no separate reporting segments in terms of Accounting Standard 17
- 7 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.
- 8 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.
- 9 Macobs Technologies Limited has received an amount of 1946.40 Lakhs being gross proceeds from Fresh IPO issue of equity share, Net proceeds after

(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
<b>Total</b>	<b>1,946.40</b>	<b>1,946.40</b>	<b>Nil</b>	

- 10 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.
- 11 The Group's 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



**Dushyant Gaudotra**  
 Managing Director  
 DIN : 08360731



Place : Jaipur  
 Date : 30.05.2026

**MACOBS TECHNOLOGIES LIMITED**

(CIN - U74999RJ2019PLC066608)

**Consolidated 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
	Audited	Audited
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's fund</b>		
Share capital	979.52	979.52
Reserves and surplus	2,120.09	1,829.86
Money Received against share warrants	1,054.25	-
<b>TOTAL EQUITY</b>	<b>4,153.86</b>	<b>2,809.38</b>
<b>Minority Interest</b>	845.39	-
<b>NON- CURRENT LIABILITIES</b>		
Long-term Borrowings	156.01	32.27
Deferred Tax Liabilities (Net)	-	-
Other long term liabilities	-	-
Long- term provisions	22.93	18.69
	<b>1,024.33</b>	<b>50.96</b>
<b>CURRENT LIABILITIES</b>		
Short-term Borrowings	43.11	29.26
Trade payables		
(a) total outstanding dues of micro and small enterprises	76.43	8.12
(b) total outstanding dues of creditors other than micro and small enterprises	101.40	74.07
Other current liabilities	86.82	165.30
Short-term provisions	58.50	21.99
	<b>366.27</b>	<b>298.74</b>
<b>TOTAL</b>	<b>5,544.46</b>	<b>3,159.08</b>
<b>ASSETS</b>		
<b>NON- CURRENT ASSETS</b>		
Property, Plant & Equipments and Intangible Assets		
Property, Plant & Equipment	73.95	63.36
Intangible assets	8.50	-
Goodwill on acquisition	233.57	-
Non- current Investments	575.00	-
Deferred Tax Assets (Net)	16.99	28.02
Long- term loans & advances	223.59	203.23
Other Non-Current Assets	-	10.00
	<b>1,131.60</b>	<b>304.61</b>
<b>CURRENT ASSETS</b>		
Current Investments	-	6.88
Inventories	1,081.65	810.64
Trade Receivables	1,272.40	214.00
Cash and Bank Balances	208.05	597.09
Short Term Loan and Advances	716.50	541.30
Other Current Assets	1,134.24	684.55
	<b>4,412.86</b>	<b>2,854.47</b>
<b>TOTAL</b>	<b>5,544.46</b>	<b>3,159.08</b>

FOR MACOBS TECHNOLOGIES LIMITED



Dushyant Gandotra  
Managing Director  
DIN: 08360731

Place: Jaipur  
Date: 30.05.2026

**MACOBS TECHNOLOGIES LIMITED**

(CIN - U74999RJ2019PLC066608)

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

(All amount in lakhs INR unless otherwise stated)

Particulars	As at	As at
	March 31st, 2026	March 31st, 2025
	Audited	Audited
<b>Cash flow from operating activities</b>		
<b>Profit before tax and exceptional and prior period items</b>		
Adjustment for:	<b>417.37</b>	<b>352.58</b>
Tax Adjustment		
Depreciation and amortisation		
Interest Income	25.53	21.14
Provision for Gratuity	(1.17)	(6.99)
Provision for Audit Fee	1.65	6.22
Provision for Internal Audit Fee	3.10	3.10
(Profit)/Loss on Sale of Investment	1.00	1.00
Finance costs	0.04	(0.97)
	<b>25.63</b>	<b>23.53</b>
<b>Operating profit before working capital changes</b>	<b>473.14</b>	<b>399.60</b>
Movements in working capital:		
Decrease/(Increase) in Inventories	411.93	(512.98)
Decrease/(Increase) in Trade receivables	(125.58)	(196.02)
Decrease/(Increase) in Long term Loans & Advances	1.04	(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	(279.19)	(314.95)
(Decrease)/Increase in Other Current Liabilites	(159.76)	52.02
(Decrease)/Increase in Trade Payables	(172.81)	68.72
(Decrease)/Increase in Short Term Provisions	(3.44)	-
<b>Cash generated from/(used in) operations</b>	<b>180.11</b>	<b>(1,046.31)</b>
Direct taxes paid	(94.48)	(131.84)
<b>Net cash flow from/(used in) operating activities after working capital changes (A)</b>	<b>85.63</b>	<b>(1,178.14)</b>
<b>Cash flow from investing activities</b>		
Less: Purchase of fixed asstes including intangible, capital work-in progress	(26.97)	(13.07)
Less: Purchase of Non Current Investment	(575.00)	-
Less: Acquisition of Subsidiary (Net of Cash and cash equivalents as on the acquisitions)	(1,046.60)	-
Less: Purchase of Current Investments	-	(0.84)
Add: Proceed from Sales of Investment	6.84	0.97
Add: Interest Income	1.17	6.99
<b>Net cash flow used in investing activities (B)</b>	<b>(1,640.56)</b>	<b>(5.95)</b>
<b>Cash flow from financing activities</b>		
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	122.64	(29.26)
Add: Proceed from Short Term Borrowing	13.75	(145.94)
Less: Interest Paid	(25.63)	(23.53)
<b>Net cash flow from/(used in) financing activities (C)</b>	<b>1,165.01</b>	<b>1,367.26</b>
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(389.04)	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	<b>208.05</b>	<b>597.09</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	10.92	9.80
With banks - In current account	197.13	587.29
<b>Cash and cash equivalents</b>	<b>208.05</b>	<b>597.09</b>

FOR MACOBS TECHNOLOGIES LIMITED

*Dushyant Gandotra*  
Dushyant Gandotra  
Managing Director  
DIN: 08360731



Place: Jaipur  
Date: 30.05.2026



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

## ANNEXURE-A

### Information as required under Regulation 30 - Part A of Para A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

S. No	Particulars	Description
1.	Reason for change viz. Appointment	The Board at its Meeting held on 30th May, 2026, has approved appointment of Mr. Archit Wadhwa (DIN:11585779) as Additional (Non-Executive Independent) Director subject to shareholder's approval in the ensuing Annual General Meeting of the Company.
2.	Date of Appointment	30 <sup>th</sup> May, 2026
3.	Brief Profile	Mr. Archit Wadhwa aged 31 years is a Non-Executive Independent Director of our Company. He is appointed on the Board of our Company w.e.f. May 30, 2026. He has completed B. Tech in Computer Science and Engineering and possesses knowledge of Information Technology, software systems, and technology operations.
4.	Term Of Appointment	Till the ensuing Annual General Meeting
5.	Disclosure of relationship with Directors	Not related to any Directors of the company
6	Information as required pursuant to BSE Circular No. LIST/COMP/14 2018-19 dated June 20, 2018	Mr. Archit Wadhwa is not debarred from holding the office of Director pursuant to any SEBI order.