



**EMIAC TECHNOLOGIES
LIMITED**

(Formerly known as Emiac
Technologies Private Limited)

CIN-U72200RJ2017PLC056862

Office: First and Second Floor, Plot
No. 102, Maa Karni Nagar A, Amrapali
Marg, Vaishali Nagar Extension,
Panchyawala, Jaipur-302034

India: +91 911 93 911 91

E-mail: care@emiactech.com

Website: www.emiactech.com

Date: 27.05.2026

To,
BSE Limited
Listing Department
P J Towers, Dalal Street,
Fort, Mumbai - 400 001

Scrip Code: 544747

Sub: Outcome of Board Meeting held on 27th May, 2026

Respected Sir/ Madam,

The board of directors of the company at their meeting held on 27th May, 2026 has inter alia considered and approved the following:

1. Approved the standalone Financial Statements for the Financial Year & half 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 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 04:00 P.M and concluded at 07:30 P.M

You are requested to take the above on record.

Thanking You,

Yours faithfully,

For **Emiac Technologies Limited**


Divya Gandotra
Managing Director
P N: 07674807



INDEPENDENT AUDITOR'S REPORT ON THE AUDITED STANDALONE FINANCIAL RESULTS OF COMPANY FOR HALF YEAR ENDED AND YEAR ENDED 31ST MARCH 2026 PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATION & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To
Board of Directors of
EMIAC Technologies Limited (formerly known as EMIAC Technologies Private Limited))
Jaipur

Opinion

We have audited the accompanying statement of standalone financial results of "**EMIAC Technologies Limited**" (hereinafter referred to as the "Company"), for the half year and year ended 31st March, 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 best of our information and according to explanation given to us, the aforesaid standalone financial results:

- I. are presented in accordance with the requirements of regulations 33, of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended in this regard; 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 net Profit/ (loss) and other financial information of the company for the half year and year ended 31st March 2026.

Basis for Opinion on the Audited Standalone Financial Results for the year ended 31 March, 2026

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") with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended 31 March, 2026 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.

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Management and Board of Director's Responsibilities for the standalone financial results:

This 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 the issuance. The Standalone Financial Results for the half year and year ended 31 March, 2026 has 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 31 March, 2026 that give a true and fair view of the net profit 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 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 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 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 Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and

Office Address: Office no 220, Second Floor, Center Tower, Central Spine, Vidhya Dhar Nagar, Jaipur-302039. Email: associatesnavp@gmail.com



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 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 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 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.





N A V P & Associates

Chartered Accountants

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

We draw attention to the note no 4 to the financial results regarding the Company's Equity Shares were listed on the SME Platform of the Bombay Stock Exchange ("BSE") on 13th April 2026.

This standalone Financial Results includes the results for the Half year ended 31 March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published audited year to date figures up to the half year ended September 30, 2025 which were subjected to special purpose audit by us for the purpose of inclusion in the Offer Document filed in connection with the Company's SME Initial Public Offer on BSE.

Our Report on the statement is not modified in respect of this matter.

For N A V P & Associates
Chartered Accountants
Firm's Registration No. 025043C



Nitin Bansal
Partner
Membership No.: 430412
Place: Jaipur
Date: 27th May, 2026
UDIN: 26430412TRPQSN9225

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REGD OFFICE : First and Second Floor, Plot No. 102, Maa Karni Nagar A, Amrapali Marg, Vaishali Nagar Extension, Panchyawala,

Jaipur, Rajasthan, India, 302034

(CIN - U72200RJ2017PLC056862)

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

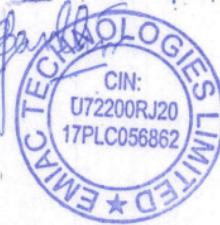
(All amount in lakhs INR unless otherwise stated)

PARTICULARS	Half Year Ending		Year Ending on	
	31/March/2026 (Audited)	30-Sep-25 (Audited)	31/March/2026 (Audited)	31/March/2025 (Audited)
REVENUE				
Revenue from operations	1,819.10	1,412.31	3,231.41	1,985.62
Other income	18.41	36.48	54.89	20.07
Total Income (I)	1,837.51	1,448.79	3,286.30	2,005.69
EXPENSES				
Employee benefit expenses	108.45	64.07	172.52	97.88
Advertising and Marketing Expenses	853.62	635.24	1,488.86	1,074.07
Other expenses	969.66	129.78	1,099.44	240.83
Total expenses (II)	1,931.73	829.09	2,760.81	1,412.79
Earnings before interest, tax, depreciation and amortization (I-II)	-94.21	619.70	525.49	592.90
Depreciation and amortization expense	12.02	10.44	22.46	18.31
Finance costs	10.47	2.51	12.99	0.74
Profit/(Loss) before tax and exceptional and prior period items	-116.71	606.75	490.04	573.85
Tax expenses				
Deferred Tax Liabilities/Assets	-1.61	1.84	0.24	-6.21
Current tax	-22.13	150.13	128.00	158.50
Tax of earlier Years	0.07	-	0.07	-1.35
Total tax expense	-23.66	151.97	128.31	150.94
Profit/(Loss) after tax before exceptional and prior period items	-93.04	454.77	361.73	422.91
Exceptional and prior period items				
Profit/(Loss) after tax and exceptional and prior period items	-93.04	454.77	361.73	422.91
Earning per equity Share of Face value @ Rs 10/- each				
Basic	(1.03)	5.05	4.02	4.97
Diluted	(1.03)	5.05	4.02	4.97

The accompanying notes are an integral part of financial results

on behalf of the board of directors
FOR EMIAC TECHNOLOGIES LIMITED

Divya Gandotra
Managing Director
DIN : 07674807



Date: 27th May, 2026

Place: Jaipur

EMIAC TECHNOLOGIES LIMITED (Formerly known as EMIAC Technologies Private Limited)

REGD OFFICE : First and Second Floor, Plot No. 102, Maa Karni Nagar A, Amrapali Marg, Vaishali Nagar Extension, Panchyawala,
Jaipur, Rajasthan, India, 302034

(CIN - U72200RJ2017PLC056862)

Statement of Assets and Liabilities as at March 31, 2026

(All amount in lakhs INR unless otherwise stated)

PARTICULARS	As at	As at
	31/March/2026	31/March/2025
EQUITY AND LIABILITIES		
Shareholder's fund		
Share capital	900.31	171.00
Reserves and surplus	366.22	733.81
	<u>1,266.54</u>	<u>904.81</u>
Share application money pending allotment	972.55	-
	<u>972.55</u>	-
NON-CURRENT LIABILITIES		
Long-term Borrowings	-	-
Long-term provisions	-	-
Deferred Tax Liabilities (Net)	20.37	19.27
Other Non-Current Liabilities	-	-
	<u>20.37</u>	<u>19.27</u>
CURRENT LIABILITIES		
Trade payables	-	-
(a) total outstanding due of micro,small and medium enterprises	29.40	10.08
(b) total outstanding dues of creditors other than micro,small and medium enterprises	49.37	543.64
Short-term Borrowings	40.27	0.83
Short-term provisions	47.72	25.44
Other current liabilities	423.23	189.76
	<u>589.99</u>	<u>769.75</u>
TOTAL	<u>2,849.45</u>	<u>1,693.84</u>
ASSETS		
NON-CURRENT ASSETS		
Property, Plant and Equipment and Intangible assets		
(i) Property, Plant & Equipment	44.06	38.16
(ii) Intangible assets	-	0.02
Non-current Investments	425.00	-
Long-term loans & advances	-	13.49
Deferred Tax Assets (Net)	11.33	11.57
Other Non-Current Assets	325.65	212.31
	<u>806.05</u>	<u>275.56</u>
CURRENT ASSETS		
Trade Receivables	463.51	768.56
Current Investments	21.64	69.32
Cash and Bank Balances	1,401.57	465.17
Short Term Loan and Advances	124.93	111.01
Other Current Assets	31.75	4.22
	<u>2,043.41</u>	<u>1,418.28</u>
TOTAL	<u>2,849.45</u>	<u>1,693.84</u>

The accompanying notes are an integral part of financial results

on behalf of the board of directors

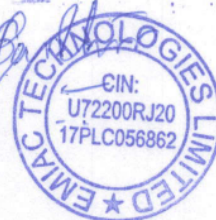
FOR EMIAC TECHNOLOGIES LIMITED

Date: 27th May, 2026

Place: Jaipur

Divya Gandotra
Managing Director

DIN : 07674807



EMIAC TECHNOLOGIES LIMITED (Formerly known as EMIAC Technologies Private Limited)
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 (CIN - U72200RJ2017PLC056862)

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

(All amount in lakhs INR unless otherwise stated)

Particulars	For the Year ended	For the year ended
	31-Mar-26	31-Mar-25
Cash flow from operating activities		
Profit before tax	490.04	573.85
Adjustment for:		
Depreciation and amortisation	22.46	18.31
Exchange Gain/loss on closing restatment of receivable and payable	-0.80	1.94
Unrealized Gain/Loss Equity Investment & Mutual fund	-3.72	10.44
(Profit) / Loss on Sales of Investments	-9.44	-7.78
ESIC Inspection demand provision	0.00	0.73
Loan Processing Fees	0.87	0.43
Interest (income)	-12.77	-11.70
Interest (Expense)	5.74	0.08
Dividend Income	-0.34	-0.39
Operating profit before working capital changes	492.04	585.91
Movements in working capital:		
Adjustments for (Increase) / Decrease in Operating Assets:		
Decrease/(Increase) in Trade receivables	305.95	-621.82
Decrease/(Increase) in Long Term Loans & Advances	13.49	-13.49
Decrease/(Increase) in Short Term Loans & Advances	-2.56	-87.27
Decrease/(Increase) in Other Non-Current Assets	-113.34	-161.64
Decrease/(Increase) in Other Current Assets	-27.54	-3.55
Adjustments for Increase / (Decrease) in Operating Liabilities:		
(Decrease)/Increase in Other Current Liabilities	233.47	125.50
(Decrease)/Increase in Trade Payables	-475.06	440.41
(Decrease)/Increase in Provisions	44.74	9.37
Cash generated from/(used in) operations	471.19	273.41
Net taxes paid	-160.79	-133.23
Net cash flow from/(used in) operating activities after working capital changes	310.40	140.18
Cash flow from investing activities		
Less: Purchase of Property, Plant and Equipment (net)	-28.33	-23.64
Less: (Purchase)/Sell of Investment (net)	-373.59	-61.64
Add: Net Profit on sale on investment	9.44	7.78
Add: Dividend Income on Equity Investment	0.34	0.39
Add: Interest Income on FD Investment	12.77	11.70
Net cash flow used in investing activities (B)	-379.38	-65.40
Cash flow from financing activities		
Add: Proceed from issue of Shares and Debentures	0.00	350.00
Add: Share application Money received pending allotment	972.55	0.00
Add: Proceed from Borrowing	39.44	0.40
Less: Loan Processing Fees	-0.87	-0.43
Less: Interest Paid	-5.74	-0.08
Net cash flow from/(used in) financing activities (C)	1,005.38	349.89
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	936.41	424.66
Cash and cash equivalents at the beginning of the year	465.17	40.51
Cash and cash equivalents at the end of the year	1,401.57	465.17
Components of cash and cash equivalents		
Cash in hand	3.74	9.47
Balance with Banks	1,397.84	455.70
Cash and cash equivalents	1,401.57	465.17

The above Cash Flow statement has been prepared under the "Indirect Method" as set out in the Accounting Sundard (AS3)

The accompanying notes are an integral part of financial results

on behalf of the board of directors

FOR EMIAC TECHNOLOGIES LIMITED

Divya Gandotra
 Managing Director
 DIN: 07674807



Date: 27th May, 2026

Place: Jaipur

EMIAAC TECHNOLOGIES LIMITED (Formerly known as EMIAC Technologies Private Limited)

REGD OFFICE : First and Second Floor, Plot No. 102, Maa Karni Nagar A, Amrapali Marg, Vaishali Nagar Extension, Panchyawala, Jaipur, Rajasthan, India, 302034

(CIN - U72200RJ2017PLC056862)

Notes on Standalone Financial Results:

1. The figures for the half year ended March 31, 2026 represent the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published year-to-date figures up to the half year ended September 30, 2025, which were subjected to audit for the purpose of inclusion in the Offer Document filed in connection with the Company's SME Initial Public Offer on BSE.
2. The above financial results have been prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), and were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 27, 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 and other accounting principles generally accepted in India.
3. Pursuant to the Ministry of Corporate Affairs notification dated February 16, 2015, companies whose securities are listed on the SME Exchange/platform as referred to in Chapter IX of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, are exempt from the mandatory requirement of adoption of Indian Accounting Standards (Ind AS).
4. The Equity Shares of the Company were listed on the SME Platform of BSE Limited on April 13, 2026. Accordingly, these financial results are being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the first time after listing. Comparative financial results for the corresponding half year ended March 31, 2025 have therefore not been presented. However, the management has exercised necessary due diligence to ensure that the financial results present a true and fair view of the affairs of the Company.
5. The Company had received Rs. 972.55 Lakhs from Anchor Investors towards subscription (Share Application Money) to the Initial Public Offer (IPO) prior to March 31, 2026. Pending allotment of Equity Shares, which was completed in April 2026 pursuant to listing of the Equity Shares on BSE SME Platform, the said amount has been disclosed under "Share Application Money Pending Allotment" as at March 31, 2026. The aforesaid amount was lying in the Anchor Escrow Account opened specifically for the purpose of the IPO as at March 31, 2026.
6. There were no exceptional and/or extraordinary items during the period under review.
7. The Company is engaged in the business of providing services relating to Digital content writing, Digital Marketing and sale and services of softwares and there is only one reportable Segment as per AS 17 "Segment Reporting". There is no other reportable segment.
8. Previous period/year figures have been regrouped/reclassified wherever considered necessary to conform to the classification of the current period.
9. The aforesaid financial results are available on the Company's website at "www.emiacotech.com" and also on the website of BSE Limited at www.bseindia.com.

The accompanying notes are an integral part of financial results

Date: 27th May, 2026

Place: Jaipur

on behalf of the board of directors

FOR EMIAAC TECHNOLOGIES LIMITED

Divya Gandotra
Divya Gandotra
Managing Director
DIN : 07674807





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LIMITED**

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India: +91 911 93 911 91

E-mail: care@emiactech.com

Website: www.emiactech.com

Date: 27.05.2026

To,
BSE Limited
Listing Department
P J Towers, Dalal Street,
Fort, Mumbai - 400 001

Scrip Code: 544747

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. NAVP and Associates (Firm Registration No. 025043C)** has issued Audit Report with unmodified opinion(s) in respect of Audited Standalone Financial Results for the half year and year ended March 31, 2026.

Kindly take the information on your record.

Yours faithfully,

For **Emiac Technologies Limited**


Divya Gandotra
Managing Director
DIN: 07674807





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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 27th 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	27 th 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 27, 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.



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