

Date: 28th May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001.

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held today i.e. Thursday, 28th May, 2026 and Intimation Under Regulation 30 of the SEBI (LODR) Regulations, 2015

Ref: Security Id: MAGENTA | Code: 544188

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in their meeting held today Thursday, 28th May, 2026 at the registered office of the Company situated at N P Patel Estate, A & T Padamla, Vadodara, Gujarat, India, 391350 which commenced at 04:00 P.M. and concluded at 07:00 P.M. inter alia, has considered and approved:

1. The Audited Financial Results of the Company for the Half Year and Year ended on 31st March, 2026 along with Auditor's Report.
2. Appointment of M/s. Gaurav Bachani & Associates (FRN: S2020GJ718800), Company Secretaries, Ahmedabad, as Secretarial Auditor of the Company for the Financial Year 2025-26.
3. Appointment of M/s. MJM Patel & Co., Chartered Accountants (FRN: 0112246W), Vadodara, as an Internal Auditor of the Company for Financial Year 2026-27.

*The details required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 are given in **Annexure A**.*

Kindly take the same in your records.

Thanking You,

For, Magenta Lifecare Limited

Divyesh Vipinchandra Modi
Managing Director
DIN: 02016172

Annexure - A

Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/ HO/CFD/ PoD2/ OR/P/2023/ 120 dated July 11, 2023 are provided below:

- 2. Appointment of M/s. Gaurav Bachani & Associates (FRN: S2020GJ718800), Company Secretaries, Ahmedabad, as Secretarial Auditor of the Company for the Financial Year 2025-26.**

Sr. No.	Particulars	Details
1.	Name	M/s. Gaurav Bachani & Associates
2.	Designation	Secretarial Auditor
3.	Firm Registration Number	S2020GJ718800
4.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
5.	Brief profile (in case of appointment)	M/s. Gaurav Bachani & Associates is a peer reviewed firm under ICSI, highly qualified professionals having rich and diverse corporate legal experience of over 5 years in private as well as public listed companies and also have extensive expertise in Corporate Laws, Financial Management, Business Management and other allied legal areas. They have distinguished themselves by offering a broad spectrum of services in Corporate Laws, Legal Compliance, Corporate Governance, Corporate Social Responsibility, and related areas.
6.	Date of appointment / cessation (as applicable)	28 th May, 2026
7.	Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable

3. Appointment of M/s. MJM Patel & Co., Chartered Accountants (FRN: 0112246W), Vadodara, as an Internal Auditor of the Company for Financial Year 2026-27:

Sr. No.	Particulars	Details
1.	Name	M/s. MJM Patel & Co.
2.	Designation	Internal Auditor
3.	Firm Registration Number	0112246W
4.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
5.	Brief profile (in case of appointment)	<p>M/s. MJM Patel and Company was established in 1991. The firm has 3 partners and team of professionals and interns. The firm has large and diverse client base spread all over the country engaged in various business activities i.e. from retail business house to large industrial undertakings which are well known in the country.</p> <p>The firm has vast experience of more than 3 decades in Statutory Audits, Internal Audits, Financial Reporting, Financial Accounting, Direct taxation, Indirect taxation and corporate law.</p>
6.	Date of appointment / cessation (as applicable)	28 th May, 2026
7.	Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable

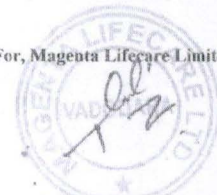
Statement of Audited Standalone Financial Results for the Half year and year ended on 31st March, 2026

Sr. No	Particulars	Half year ended			Year ended	
		31st March, 2026	September 30, 2025	31st March, 2025	31st March, 2026	31st March, 2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from operations					
	a. Sale of Products and Services	898.72	543.64	434.12	1,442.36	1,018.35
	b. Other operating income					
	Other Income	72.82	7.36	4.71	80.19	58.73
	Total income	971.54	551.01	438.84	1,522.55	1,077.09
2	Expenses					
	a. Cost of materials consumed	726.02	421.28	296.53	1,147.30	827.29
	b. Purchase of stock-in-trade					
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade					
	d. Employee benefits expense	60.42	55.51	52.17	115.93	92.13
	e. Direct Expenses	57.30	12.79	34.75	70.09	34.75
	f. Finance costs	21.18	16.52	16.60	37.70	27.35
	g. Depreciation and amortization expense	41.18	10.10	10.15	51.29	20.21
	h. Other expenses	47.37	28.46	28.23	75.84	68.66
	Total Expenses	953.48	544.66	438.43	1,498.14	1,070.37
3	Profit before exceptional, extraordinary and prior period items and tax(1-2)	18.06	6.35	0.41	24.42	6.71
4	Exceptional items, Extraordinary and Prior Period Items				5.29	
5	Profit before tax(3-4)	18.06	6.35	0.41	19.13	6.71
6	Tax expense					
	a. Current Tax	15.35	1.65	0.11	17.00	1.75
	b. Deferred Tax	-10.55	1.33	(4.33)	(9.22)	(3.31)
7	Profit/(loss) for the period from continuing operations (5-6)	13.27	4.70	4.63	11.35	8.28
8	Profit/(loss) from discontinued operations					
9	Tax expense of discontinued operations					
10	Profit/(loss) for the period (7+8-9)	13.27	4.70	4.63	11.35	8.28
	Paid up Equity Share Capital	6,86,99,360	6,86,99,360	6,86,99,360	6,86,99,360	6,86,99,360
	Face Value	10	10	10	10	10
	Earnings per equity share					
	(1) Basic	0.19	0.07	0.07	0.17	0.12
	(2) Diluted	0.19	0.07	0.07	0.17	0.12

Notes:

- The above Audited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 28th May, 2026.
- The Statutory Auditor of the company have expressed an Unmodified Opinion on the unaudited Standalone financial results for the half year ended 31st March 2026.
- As per MCA Notification No: G.S.R. 111 (E) dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulator, 2009 are exempted from Compulsory requirement of adoption of IND-AS. As the company is covered under exempted category, it has not adopted IND-AS for preparation of financial results. These financial results prepared in accordance with the recognition and measurement principles of, accounting standards (AS) prescribed under section 133 of the companies act 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India
- The Company has only reportable business segment. i.e. House hold furnishings in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting"
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- Number of Investors companies received, disposed of and lying unresolved as on 31.03.2026 : Nil
- Earning per shares is calculated on the weighted average shares of the company Half yearly EPS is not annualized.
- The audited figures for the Half Year ended 31st March, 2026 is the balancing figure between the audited figures for the year ended March 31st, 2026 and unaudited figures of 30th september, 2025 respectively.
- The Company has evaluated the impact of the new Labour Codes on the basis of actuarial valuation and the best information available within employee benefit expense, and there by Rs. 2.74 lakhs has been recognized in the results for the quarter and year ended 31st March, 2026.

For, Magenta Lifecare Limited



Divyesh Modi
Managing Director
DIN: 02016172



Place : VADODARA
Date : 28/05/2026

Company Name : MAGENTA LIFECARE LIMITED

CIN : L74120GJ2015PLC084050

Add: N P PATEL ESTATE, A & T PADAMLA, VADODARA, VADODARA, GUJARAT, INDIA, 391350

Phone No :- 7573022234

Email Id :- info@magentalifecare.com

Balance Sheet as at 31st March, 2026

(Rs. In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	686.99	686.99
(b) Reserves and Surplus	632.30	704.96
(2) Non-Current Liabilities		
(a) Long Term Borrowings	189.65	35.85
(b) Deferred Tax Liabilities	-	-
(c) Long Term Provisions	7.83	-
(3) Current Liabilities		
(a) Short Term Borrowings	339.48	164.28
(b) Trade Payables	460.96	196.16
(c) Other Current Liabilities	72.38	21.38
(d) Short Term Provisions	18.69	2.15
Total Equity & Liabilities	2,408.29	1,811.77
II. ASSETS		
(1) Non Current Assets		
a) Property Plant & Equipment		
i) Tangible Assets	140.15	189.49
ii) Intangible Assets	0.02	0.02
iii) Capital Work in Progress	183.36	-
b) Long - term loans and advances	101.37	6.21
c) Other Non-Current Assets	202.73	263.50
d) Deferred Tax Assets	10.78	1.56
(2) Current Assets		
(a) Inventories - Finished Goods	786.70	752.55
(b) Trade Receivables	848.28	447.21
(c) Cash and cash equivalents	93.00	144.29
(d) Short Term Loans and Advances	41.91	6.82
(e) Other Current Assets	-	0.11
Total Assets	2,408.29	1,811.77

For, Magenta Lifecare Limited



Place : VADODARA

Date : 28/05/2026



Divyesh Modi
Managing Director
DIN: 02016172

Company Name : MAGENTA LIFECARE LIMITED

CIN : L74120GJ2015PLC084050

Add: N P PATEL ESTATE, A & T PADAMLA, VADODARA, VADODARA, GUJARAT, INDIA, 391350

Phone No :- 7573022234

Email Id :- info@magentalifecare.com

Cashflow Statement for the period ended on 31st March, 2026

(Rs. In Lakhs)

Particulars	2025-26	2024-25
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax & Extraordinary Items	19.13	6.71
Adjustment for		
Depreciation	51.29	20.21
Balance written off	-80.04	-
Gratuity provision	8.02	-
Interest Paid	37.70	27.35
Operating profit before Working Capital Changes	36.10	54.26
Adjustment for		
Trade & Other Receivables	-401.07	-240.17
Inventories	-34.14	-21.87
Loans & Advances	-35.09	-
Other Current Assets	0.11	-0.10
Other Non-Current Assets	60.77	-95.77
Trade & Other Payables	264.80	-43.51
other current liabilities & Provision	46.40	-31.35
short-term borrowings	175.20	-34.46
Cash used for Operations	113.06	-467.23
Direct Taxes Paid		1.74
Net Cash from Operating Activities	113.06	-414.71
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets (Net)	-185.31	-40.41
(Increase) / Decrease in Long term loans and advances	-95.16	-
Net Cash used for Investing Activities	-280.47	-40.41
CASH FLOW FROM FINANCING ACTIVITIES		
Net Proceeds from Borrowings	153.81	-91.31
Proceeds from issue of share capital including premium	-	200.00
Securities Premium	-	500.00
Interest Paid	-37.70	-27.35
Net Cash generated in Financing Activities	116.11	581.35
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	-51.29	126.22
Opening Balance of Cash & Cash Equivalents	144.29	18.07
Closing Balance of Cash & Cash Equivalents	93.00	144.29



Place: Vadodara
Date : 28/05/2026

For, Magenta Lifecare Limited



Divyesh Modi
Managing Director
DIN: 02016172

CA. Ashok Thakkar CA. S. H. Shastri CA. Janak Shah
CA. Rutvij Vyas CA Hemal Vaghani CA. Hitesh Shah
CA. Sanjay Bhatt CA. Kishan Nandani

BRANCH-1: 603, MILESTONE BUILDING, DRIVE IN ROAD, AHMEDABAD - 380 059.
2: 501, VICTORIA CORPORATE, OFF. WAGHAWADI ROAD, NEAR VADODARIYA
PARK, HILL DRIVE, BHAVNAGAR - 364 002.
3: 301 ENSIGN, NR. BANSAL MALL, NR. NILAMBER CIRCLE, GOTRI ROAD,
VADODARA-390021

3rd FLOOR, SAMYAK STATUS, NEAR D.R. AMIN
SCHOOL, DISTRICT COURT ROAD, DIWALIPURA,
VADODARA-390007 Gujarat.
PHONE : 0265 - 3100815, 2322046 +91 6353897874
MOBILE : +91 98250 48551 / 98251 24489
E-mail : artvca@gmail.com / vyasrutvij@gmail.com
Website : www.vca-ca.com

Independent Auditors' Report on Audit of half yearly Financial Results & Year to Date Results of Magenta Lifecare Limited Pursuant to Regulations 33 and Regulation 52 read with regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
Magenta Lifecare Limited**

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of Financial Results of **Magenta Lifecare Limited** ("the company"), for the half and year ended 31st March 2026 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read with regulation 63(2) of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). This Statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on this financial Statement based on the Audit.

In our opinion and to the best of our information and according to the explanations given to us these financial statements:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other financial information for the half and year ended 31st March 2026.



Basis for Opinion

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 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The statement has been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/(loss) and other financial information in accordance with the recognition and measurement principles laid down in 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 of 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 these 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 financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements 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 and related disclosures in the financial results made by the Board of Directors.
- 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 Company's ability 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 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 Matter

- The Statement includes the results for the half year ended 30th September 2025 being the balancing figures between the audited figures in respect of full financial year ended 31st March 2026 and 31st March 2025 respectively. Our Opinion is not modified in this regard.
- The comparative financial figures of the Company for the preceding periods ended March 31st, 2025, September 30th 2025 included in this Statement are based on previously issued financial results that were Audited by the predecessor Auditor who expressed unmodified opinion vide their respective audit reports.



Date : 28/05/2026
Place : Vadodara

For VCA & Associates
Chartered Accountants
FRN: 114414W

RUTVIJ VIRENDRA VYAS
Partner
M.No:109191
UDIN: 26109191IARTOL9333

India's 1st mattresses
made from CertiPUR-US®
certified foam.



Date: 28th May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001.

Dear Sir/ Madam,

**Sub: Declaration in respect of Unmodified Opinion on Standalone Audited Financial Results
for the Half Year and Year ended on 31st March, 2026**

Ref: Security Id: MAGENTA | Code: 544188

We hereby declared that the Statutory Auditor of the Company, M/s. VCA & Associates, Chartered Accountants, Vadodara, has issued Standalone Audit Report with Unmodified Opinion on Standalone Audited Financial Result for the Half Year and Year ended as on 31st March, 2026.

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001, dated 25th May, 2016.

Kindly take the same on your record and oblige us.

Thanking You.

For, Magenta Lifecare Limited

Divyesh Vipinchandra Modi
Managing Director
DIN: 02016172

MAGENTA LIFECARE LIMITED.

Formerly known as MAGENTA LIFECARE PRIVATE LIMITED

C/o N. P. Patel Estate A & T Padamla, Dist. Vadodara - 391350, Gujarat, India.

Call: +91 7573022021 • Email: care@magentalifecare.com • CIN : U74120GJ2015PLC084050

www.magentamattresses.com