

MACOBS TECHNOLOGIES LIMITED**(CIN - U74999RJ2019PLC066608)****Balance Sheet as at March 31st, 2025***(All amount in lakhs INR unless otherwise stated)*

PARTICULARS	As at March 31st, 2025	As at March 31st, 2024
EQUITY AND LIABILITIES		
Shareholder's fund		
Share capital	979.52	720.00
Reserves and surplus	1,829.86	262.78
	2,809.38	982.78
NON- CURRENT LIABILITIES		
Long-term Borrowings	32.27	61.53
Deferred Tax Liabilities (Net)	-	-
Other long term liabilities	-	-
Long- term provisions	18.69	14.60
	50.96	76.13
CURRENT LIABILITIES		
Short-term Borrowings	29.26	175.20
Trade payables	-	-
(a) total outstanding dues of micro and small enterprises	8.12	-
(b) total outstanding dues of creditors other than micro and small enterprises	74.07	13.48
Other current liabilities	169.40	113.28
Short-term provisions	17.89	33.63
	298.74	335.59
TOTAL	3,159.08	1,394.51
ASSETS		
NON- CURRENT ASSETS		
Property, Plant & Equipments	63.36	71.42
Property, Plant & Equipment		
Intangible assets	-	-
Capital Work-in-Progress	-	-
Intangible Assets under Development	-	-
Non- current Investments	-	-
Deferred Tax Assets (Net)	28.02	6.04
Long- term loans & advances	203.23	202.43
Other Non-Current Assets	10.00	-
	304.61	279.89
CURRENT ASSETS		
Current Investments	6.88	6.04
Inventories	810.64	297.66
Trade Receivables	214.00	17.98
Cash and Bank Balances	597.09	413.93
Short Term Loan and Advances	541.30	9.40
Other Current Assets	684.55	369.61
	2,854.46	1,114.62
TOTAL	3,159.08	1,394.51

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements

on behalf of the board of directors

FOR MACOBS TECHNOLOGIES LIMITED**For Macobs Technologies Limited****Dushyant Gandotra**

Managing Director

DIN : 08360731



Director

Date: 30th May, 2025

Place: Jaipur

MACOBS TECHNOLOGIES LIMITED
(CIN - U74999RJ2019PLC066608)

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

(All amount in lakhs INR unless otherwise stated)

S.No.	Particulars	Half Year Ending		Year Ending on	
		31st Mar, 2025	30th Sep, 2024	31st Mar, 2025	31st Mar, 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)
1	Revenue				
	Revenue from operations	706.23	1,655.02	2,361.25	1,767.64
	Other income	28.91	3.93	32.84	12.88
	Total Income (I)	735.14	1,658.95	2,394.09	1,780.51
2	Expenses				
	Purchase of traded goods	551.96	559.12	1,111.08	547.50
	Changes in inventories of traded goods	(417.03)	(95.96)	(512.99)	(238.01)
	Employee benefits expense	54.62	47.05	101.67	104.53
	Advertising expenses	287.33	389.92	677.25	553.93
	Depreciation and amortization expense	10.89	10.25	21.14	17.99
	Finance costs	11.92	11.61	23.53	38.42
	Other expenses	128.87	491.08	619.95	457.16
	Total expenses (II)	628.56	1,413.08	2,041.63	1,481.53
3	Profit before exceptional and extraordinary items and tax (I-II)	106.58	245.87	352.46	298.99
4	Exceptional/extraordinary/Prior Period item	-	-	-	6.12
5	Profit Before Tax	106.58	245.87	352.46	292.87
6	Tax expenses				
	Current tax	50.95	63.00	113.95	82.50
7	Tax of Earlier Year	(0.12)	-	(0.12)	-
8	Deferred Tax Liabilities/(Assets)	(21.06)	(0.92)	(21.98)	(4.81)
9	Total tax expense	29.77	62.08	91.85	77.69
10	Profit after tax and exceptional and prior period items	76.81	183.80	260.61	215.18
11	Other Comprehensive Income (net of tax expenses)	-	-	-	-
12	Total comprehensive income for the period (10+11)	76.81	183.80	260.61	215.18
13	Paid-up Equity share capital (Equity shares of Rs. 10 each)	979.52	979.52	979.52	720.00
14	Reserves Excluding revaluation reserve (Refer to note no 11)	1,829.86	2,133.44	1,829.86	262.78
15	Earning per equity Share of Face value @ Rs 10/- each	(Non Annualised)	(Non Annualised)	(Annualised)	(Annualised)
	Basic	0.78	2.24	2.90	4.31
	Diluted	0.78	2.24	2.90	4.31
	Summary of significant accounting policies				

The accompanying notes are an integral part of financial statements

on behalf of the board of directors
FOR MACOBS TECHNOLOGIES LIMITED

For Macobs Technologies Limited

Dushyant Gandotra
Managing Director
DIN : 08360731


Director

Date: 30th May, 2025
Place: Jaipur

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

Notes on standalone financial results:

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

(Rs in Lakhs)

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

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

For Macobs Technologies Limited


Director

MACOBS TECHNOLOGIES LIMITED

(CIN - U74999RJ2019PLC066608)

Cash Flow Statement as at March 31st, 2025

(All amount in lakhs INR unless otherwise stated)

Particulars	As at March 31st, 2025	As at March 31st, 2024
Cash flow from operating activities		
Profit after tax and exceptional and prior period items	260.61	215.18
Add: Tax expenses	91.85	77.69
Add: Tax for Earlier Years	0.12	-
Profit before tax and exceptional and prior period items	352.58	292.87
Adjustment for:		
Depreciation and amortisation	21.14	17.99
Interest Income	(6.99)	(11.23)
Provision for Gratuity	6.22	14.70
Finance costs	23.53	38.42
(Profit)/Loss on sale on Investment	(0.97)	(1.22)
Operating profit before working capital changes	395.50	351.53
Movements in working capital:		
Decrease/(Increase) in Inventories	(512.98)	(238.02)
Decrease/(Increase) in Trade receivables	(196.02)	(8.14)
Decrease/(Increase) in Long term Loans & Advances	(0.80)	(202.43)
Decrease/(Increase) in Short Term Loans & Advances	(531.90)	287.30
Decrease/(Increase) in Other Non-Current Assets	(10.00)	120.25
Decrease/(Increase) in Other Current Assets	(314.94)	(368.42)
(Decrease)/Increase in Other Current Liabilities	56.12	15.35
(Decrease)/Increase in Trade Payables	68.71	(54.29)
(Decrease)/Increase in Short Term Provisions	-	(0.55)
Cash generated from/(used in) operations	(1,046.31)	(97.42)
Direct taxes paid	(131.84)	(119.77)
Net cash flow from/(used in) operating activities after working capital changes (A)	(1,178.14)	(217.19)
Cash flow from investing activities		
Less: Purchase of fixed assets including intangible, capital work-in progress	(13.07)	(69.44)
Less: Purchase of Investments	(0.84)	(6.04)
Add: Proceed from Sales of Investment	0.97	1.22
Add: Interest Income	6.99	11.23
Net cash flow used in investing activities (B)	(5.95)	(63.03)
Cash flow from financing activities		
Add: Proceed from issue of Shares and Debentures	1,565.99	517.00
Add: Proceed from Long Term Borrowing	(29.26)	52.51
Add: Proceed from Short Term Borrowing	(145.94)	76.87
Less: Interest Paid	(23.53)	(38.42)
Net cash flow from/(used in) financing activities (C)	1,367.26	607.97
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	183.17	327.74
Cash and cash equivalents at the beginning of the year	413.93	86.18
Cash and cash equivalents at the end of the year	597.09	413.93
Components of cash and cash equivalents		
Cash in hand	9.80	12.71
With banks - In current account	587.29	401.22
Cash and cash equivalents	597.09	413.93

The accompanying notes are an integral part of financial statements

Date: 30th May, 2025

Place: Jaipur

on behalf of the board of directors

FOR MACOBS TECHNOLOGIES LIMITED**For Macobs Technologies Limited****Dushyant Gandotra**

Managing Director

DIN : 08360731

Director