

MACOBS
TECHNOLOGIES
PRIVATE LIMITED

CIN: U74999RJ2019PTC066608

4TH ANNUAL GENERAL MEETING

ANNUAL REPORT 2022-23

MACOBS TECHNOLOGIES PRIVATE
LIMITED

BOARD OF DIRECTORS:

1. SHIVAM BHATEJA
(DIN:07674360)

2. DUSHYANT GANDOTRA
(DIN:08360731)

3. DIVYA GANDOTRA
(DIN:07674807)

REGISTERED OFFICE:

**PLOT NO. A-305, BACKSIDE NATIONAL
HANDLOOM CORP. VAISHALI NAGAR, JAIPUR,
RAJASTHAN, INDIA, 302021**

AUDITOR:

**M/S NAVP & ASSOCIATES
CHARTERED ACCOUNTANT
S-21, CENTRE TOWER, CENTRAL SPINE,
VIDHYADHAR NAGAR, JAIPUR, RAJASTHAN-
302039**

MACOBS TECHNOLOGIES PRIVATE LIMITED

REG. OFFICE: Plot No. A-305, Backside National Handloom Corp. Vaishali Nagar Jaipur RJ 302021 IN
CIN: U74999RJ2019PTC066608 **EMAIL ID:** shivam@macobstech.com **TELEPHONE:** 9983333947

NOTICE OF THE ANNUAL GENERAL MEETING

Notice is hereby given that 4th Annual General Meeting of **MACOBS TECHNOLOGIES PRIVATE LIMITED**. Will be held on its registered office at Plot No. A-305, Backside National Handloom Corp. Vaishali Nagar Jaipur RJ 302021 IN on Wednesday, July 12, 2023 at 11:00 A.M. to transact the following business:

ORDINARY BUSINESS:

Item No. 1 – Adoption of Financial Statement:

To consider and adopt the audited financial of the Company for the financial year ended March 31, 2023 and the reports of the Board of Directors ('the Board') and auditors thereon. To consider and if thought fit, to pass, with or without modification(s), the following resolution as Ordinary Resolution:

"RESOLVED THAT the audited financial statements of the Company for the financial year ended March 31, 2023 and the reports of the Board of Directors and Auditors thereon laid before this meeting, be and are hereby considered and adopted."

Item No. 2: Ratification of Appointment of Auditor

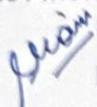
To ratify the appointment of M/s N A V P & Associates, Chartered Accountants who were appointed as Auditor of company in Annual General Meeting held on 30.12.2020.

To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

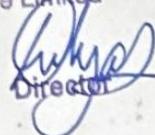
"RESOLVED THAT pursuant to the provisions of Section 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 and rules made thereunder, the Company hereby ratifies the appointment of M/s. NAVP & Associates, Chartered Accountants, (Registration no.025043C) as Auditors of the Company to hold office from the conclusion of this Annual General Meeting (AGM) till the conclusion of the next AGM of the Company to be held in the year 2024 at such remuneration as may be agreed upon between the Board of Directors and Statutory Auditor."

MACOBS TECHNOLOGIES PRIVATE LIMITED FY 22-23

Macobs Technologies Private Limited


Director

Macobs Technologies Private Limited


Director

MACOBS TECHNOLOGIES PRIVATE LIMITED

REG. OFFICE: Plot No. A-305, Backside National Handloom Corp, Vaishali Nagar Jaipur RJ 302021 IN
CIN: U74999RJ2019PTC066608 **EMAIL ID:** shivam@macobstech.com **TELEPHONE:** 9983333947

By MACOBS TECHNOLOGIES PRIVATE LIMITED

Macobs Technologies Private Limited


Director

(Shivam Bhateja)
Director

DIN: 07674360

Macobs Technologies Private Limited


Director

(Dushyant Gandotra)
Director

DIN: 08360731

Place: Jaipur

Date: 15/06/2023

NOTES:

1. A member entitled to attend and vote at the Annual General Meeting (the "Meeting") is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy need not be a member of the Company. The instrument appointing the proxy should, however, be deposited at the registered office of the Company not less than forty-eight hours before the commencement of the Meeting.
2. Members are requested to bring their attendance slip along with their copy of Annual Report to the Meeting.
3. Members who have not registered their e-mail addresses so far are requested to register their e-mail address for receiving all communication including Annual Report, Notices, Circulars, etc. from the Company electronically.
4. Relevant documents referred to in the accompanying Notice and the Statement are open for inspection by the members at the registered office of the Company on all working days, during business hours up to the date of the Meeting.
5. Members holding shares in single name and physical form are advised to make nomination in respect of their shareholding in the Company. The nomination form can be obtained from the Company's registered office

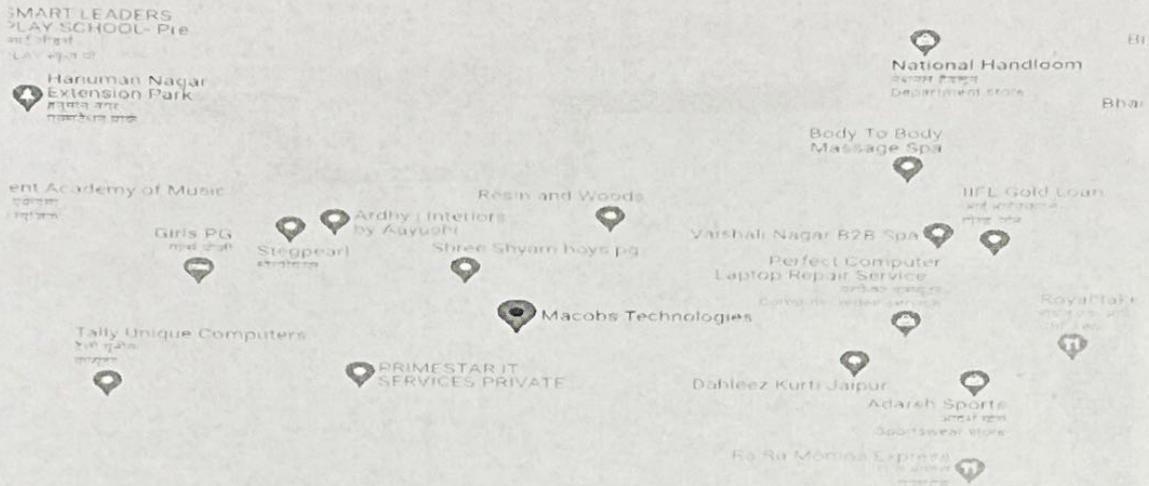
MACOBS TECHNOLOGIES PRIVATE LIMITED

REG. OFFICE: Plot No. A-305, Backside National Handloom Corp. Vaishali Nagar Jaipur RJ 302021 IN
CIN: U74999RJ2019PTC066608 **EMAIL ID:** shivam@macobstech.com **TELEPHONE:** 9983333947

6. The complete particulars of the venue of the meeting including route map and prominent land mark for easy location are as given under:

Venue of AGM: Plot No. A-305, Backside National Handloom Corp. Vaishali Nagar Jaipur RJ 302021 IN

Route Map: The Red mark indicate the venue of General Meeting.



Macobs Technologies Private Limited

Shivam
Director

Macobs Technologies Private Limited

Rajya
Director

MACOBS TECHNOLOGIES PRIVATE LIMITED
Plot No. A-305, Backside National Handloom Corporation, Vaishali
Nagar, Jaipur, Jaipur, RAJASTHAN, 302021
CIN : U74999RJ2019PTC066608,
Email : shivam@macobstech.com

DIRECTORS' REPORT

Dear Shareholders

Your Directors are pleased to present the 4th Annual Report together with the Audited Financial statements for the year ended 31st March, 2023.

Financial Results

PARTICULARS	2022-2023 (Rs. in Hundered)	2021-2022 (Rs. in Hundered)
Sales and Other Income	1482803.69	602292.67
Operating Profit (PBIDT)	288102.53	59989.63
Interest Cost	1148.45	0.00
Profit before Depreciation (PBDT)	286954.08	59989.63
Depreciation	10354.08	3178.05
Profit before Tax	276600.00	56811.58
Provision for Taxation	69614.58	14296.26
Profit after Tax	206985.42	42515.32

Operations and State of Company's affairs

During the year under review your company did well. Your directors expect that the company will achieve new heights in the ensuing year.

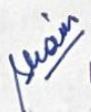
Industrial Relation

Industrial relation continues to be cordial. Your directors express deep appreciation for the dedicated services rendered by workers, staff and officers of the company.

Extract of Annual Return

The requirement to attach extract of the Annual Return pursuant to the provisions of section 92 read with rule 12 of the companies (Management and administration) Rules 2014 is removed by notification dated 31-07-2018 hence not attached

Macobs Technologies Private Limited


Director

Macobs Technologies Private Limited


Director

Meetings of the Board

4 meetings of the Board of Directors were held during the year. Details of the same are as follows:

Date	Board Strength	No. of directors present
20/06/2022	2	2
05/09/2022	2	2
15/12/2022	2	2
05/01/2023	2	2

Directors' Responsibility Statement

Pursuant to requirement under sub-section (3) and (5) of Section 134 of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your directors state that:

- i. In the preparation of the Annual Accounts, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- ii. The Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March 2023 and of the profit/loss of the company for that period;
- iii. The Directors have taken proper and sufficient care for the 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 fraud and other irregularities;
- iv. The Directors have prepared the annual accounts on a 'going concern' basis.
- v. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Contracts and arrangements with related parties

There are no contracts/arrangements with the related parties during the year.

Macobs Technologies Private Limited


Director

Macobs Technologies Private Limited


Director

Directors and Key Managerial Personnel

During the period under review, changes as per below table has been made in the composition of Board of Director and KMP and as per the declaration received from Directors under section 164 of the Companies Act, 2013 none of the director is disqualified.

S.NO	Name of Director/KMP	Particular of Change	Date of Appointment
1.	Divya Gandotra (Additional Director)	Appointment	31/03/2023

Auditors

Statutory auditors

At the Annual General Meeting held on 30/12/2020, M/s NAVP & Associates, Chartered Accountants, Jaipur were appointed as Statutory auditors of the Company to hold office till the conclusion of the Annual General Meeting to be held in the calendar year 2024. Auditors is eligible for ratification to continue as auditor. In this regard, the Company has received a certificate from the auditors of eligibility in accordance with Sections 139, 141 and other applicable provisions of the Companies Act, 2013 and Rules issued there under.

The Notes to Accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments. The Auditors' report does not contain any qualification, reservation or adverse remark.

Material changes and commitments affecting financial position between the end of the financial year and date of report:-

There are no such changes during the year.

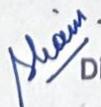
Details in respect of frauds reported by auditors under sub-section (12) of section 143 other than those which are reportable to the Central Government:-

There were no such frauds reported by auditors

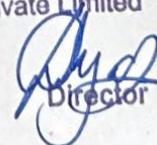
Details of significant and material orders passed by the regulators or courts or tribunals

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the company.

Macobs Technologies Private Limited


Director

Macobs Technologies Private Limited

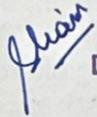

Director

Acknowledgement

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, Government Authorities, customers, vendors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board of Directors

Macobs Technologies Private Limited


Director

Macobs Technologies Private Limited


Director

Place: -Jaipur

Date: -15/06/2023

Shivam Bhateja

Director

DIN : 07674360

Dushyant Gandotra

Director

DIN : 08360731



Independent Auditor's Report

To the Members of **MACOBS TECHNOLOGIES PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **MACOBS TECHNOLOGIES PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023, and its profit/loss for the year ended on that date.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 statements 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.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 statements.

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 statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 made by management.
- Conclude on the appropriateness of management's 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 statements 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 statements, including the disclosures, and whether the financial statements 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the company as it is exempt under that order.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls vide notification dated June 13, 2017.



- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. No dividend has been declared or paid during the year by the company.

For NAVP & Associates
Chartered Accountants
FRN: 025043C



Place: -Jaipur

Date: 15/06/2023

UDIN: 23430412BHAAHR8604

Nitin Bansal
(Partner)

Membership No. 430412

(F.Y. 2022-2023)

MACOBS TECHNOLOGIES PRIVATE LIMITED
Plot No. A-305, Backside National Handloom Corporation, Vaishali nagar,
Jaipur, Jaipur-302021
CIN : U74999RJ2019PTC066608

Balance Sheet as at 31st March 2023 ₹ in hundred

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	1,000 00	1,000 00
Reserves and surplus	2	2,49,607 54	42,622 12
Money received against share warrants		Nil	Nil
		2,50,607.54	43,622.12
Share application money pending allotment		Nil	Nil
Non-current liabilities			
Long-term borrowings	3	9,017 63	11,606 61
Deferred tax liabilities (Net)	4	Nil	Nil
Other long term liabilities		Nil	Nil
Long-term provisions	5	Nil	Nil
		9,017.63	11,606.61
Current liabilities			
Short-term borrowings	6	83,971 49	4,393 39
Trade payables	7	Nil	Nil
(A) Micro enterprises and small enterprises		67,773 95	16,840 58
(B) Others		1,05,725 74	57,883 68
Other current liabilities	8	77,929 35	18,179 92
Short-term provisions	5	Nil	Nil
		3,35,400.53	97,297.57
TOTAL		5,95,025.70	1,52,526.30
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	9	19,978 96	23,493 24
Property, Plant and Equipment		Nil	Nil
Intangible assets		Nil	Nil
Capital work-in-Progress		Nil	Nil
Intangible assets under development		Nil	Nil
Non-current investments		1,222 38	25 74
Deferred tax assets (net)	4	Nil	Nil
Long-term loans and advances		250 00	250 00
Other non-current assets	10	Nil	Nil
		21,451.34	23,768.98
Current assets			
Current investments		59,642 34	22,182 50
Inventories	11	9,837 91	9,952 17
Trade receivables	12	2,06,181 54	52,039 35
Cash and cash equivalents	13	Nil	Nil
Short-term loans and advances		2,97,912 57	44,583 30
Other current assets	14	Nil	Nil
		5,73,574.36	1,28,757.32
TOTAL		5,95,025.70	1,52,526.30

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For NAVP & Associates
Chartered Accountants
(FRN: 025043C)



Nitin Bansal
Partner
Membership No.: 430412
Place: Jaipur
Date: 15/06/2023

Macobs Technologies Private Limited

For and on behalf of the Board of Directors

Macobs Technologies Private Limited

Director

Shivam Bhateja
Director
DIN: 07674360

Dushyant Gandotra
Director
DIN: 08360731

UDIN 23430412 BHAAHR8604

Statement of Profit and loss for the year ended 31st March 2023

₹ in hundred

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations	15	14,78,076.12	6,01,285.72
Less: Excise duty		Nil	Nil
Net Sales		14,78,076.12	6,01,285.72
Other income	16	4,727.57	1,006.95
Total Income		14,82,803.69	6,02,292.67
Expenses			
Cost of material Consumed		Nil	Nil
Purchase of stock-in-trade	17	3,12,196.16	1,12,241.38
Changes in inventories	18	(37,459.84)	(8,297.09)
Employee benefit expenses	19	81,737.33	57,899.99
Finance costs	20	13,698.45	Nil
Depreciation and amortization expenses	21	10,354.08	3,178.05
Other expenses	22	8,25,677.51	3,80,458.76
Total expenses		12,06,203.69	5,45,481.09
Profit before exceptional, extraordinary and prior period items and tax		2,76,600.00	56,811.58
Exceptional items		Nil	Nil
Profit before extraordinary and prior period items and tax		2,76,600.00	56,811.58
Extraordinary items		Nil	Nil
Prior period item		Nil	Nil
Profit before tax		2,76,600.00	56,811.58
Tax expenses			
Current tax	23	70,811.22	14,265.37
Deferred tax		(1,196.64)	30.89
Excess/short provision relating earlier year tax		Nil	Nil
Profit(Loss) for the period		2,06,985.42	42,515.32
Earning per share-in ₹			
Basic	24		
Before extraordinary Items		2,069.85	425.15
After extraordinary Adjustment		2,069.85	425.15
Diluted			
Before extraordinary Items		2,069.85	425.15
After extraordinary Adjustment		2,069.85	425.15

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For NAVP & Associates

Chartered Accountants

(FRN: 025043C)

For and on behalf of the Board of Directors



Nitin Bansal
Partner
Membership No.: 430412
Place: Jaipur
Date: 15/06/2023

Macobs Technologies Private Limited

Shivam
Director

Shivam Bhateja
Director
DIN: 07674360

Macobs Technologies Private Limited

Dushyant
Director

Dushyant Gandotra
Director
DIN: 08360731

UDIN 23430412 BHAAHR 8604



(F.Y. 2022-2023)

MACOBS TECHNOLOGIES PRIVATE LIMITED
Plot No. A-305, Backside National Handloom Corporation, Vaishali nagar,
Jaipur, Jaipur-302021
CIN : U74999RJ2019PTC066608

Notes to Financial statements for the year ended 31st March 2023
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Particulars	₹ in hundred	
	As at 31st March 2023	As at 31st March 2022
Authorised :		
3500000 (31/03/2022: 10000) Equity shares of Rs. 10.00/- par value	3,50,000.00	1,000.00
Issued :		
10000 (31/03/2022: 10000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
Subscribed and paid-up :		
10000 (31/03/2022: 10000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
Total	1,000.00	1,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares	₹ in hundred			
	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	1,000.00	10,000	1,000.00
Issued during the Period	Nil	Nil	Nil	Nil
Redeemed or bought back during the period	Nil	Nil	Nil	Nil
Outstanding at end of the period	10,000	1,000.00	10,000	1,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2023		As at 31st March 2022	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	Shivam Bhateja	3,248	32.48	5,000	50.00
Equity [NV: 10.00]	Dushyant Gandotra	3,248	32.48	5,000	50.00
Equity [NV: 10.00]	Raman Talwar	3,500	35.00	Nil	Nil
	Total :	9,996	99.96	10,000	100.00

Details of shares held by Promoters

Promoter name	Particulars	Current Year						Previous Year					
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change		
		Number	%	Number	%		Number	%	Number	%			
Shivam Bhateja	Equity [NV: 10.00]	5000	50.00	3248	32.48	-17.52	5000	50.00	5000	50.00	0.00		
Dushyant Gandotra	Equity [NV: 10.00]	5000	50.00	3248	32.48	-17.52	5000	50.00	5000	50.00	0.00		
Total		10000		6496			10000		10000				

Macobs Technologies Private Limited

Director

Macobs Technologies Private Limited

Director



Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Surplus		
Opening Balance		106.80
Add: Profit for the year	42,622.12	42,515.32
Less: Deletion during the year	2,06,985.42	Nil
Closing Balance	Nil	Nil
Balance carried to balance sheet	2,49,607.54	42,622.12
	2,49,607.54	42,622.12

Note No. 3 Long-term borrowings

₹ in hundred

Particulars	As at 31st March 2023			As at 31st March 2022		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Term Loan - From banks						
Car Loan secured	9,017.63	2,588.98	11,606.61	11,606.61	2,393.39	14,000.00
	9,017.63	2,588.98	11,606.61	11,606.61	2,393.39	14,000.00
The Above Amount Includes						
Secured Borrowings	9,017.63	2,588.98	11,606.61	11,606.61	2,393.39	14,000.00
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 6)		(2,588.98)	(2,588.98)		(2,393.39)	(2,393.39)
Net Amount	9,017.63	0	9,017.63	11,606.61	0	11,606.61

a. Term of Repayment of Loan

- i. ICICI car Loan was taken during 2021-2022 year and carries interest @ 7.40% to p a The loan is repayable in 60 installment of Rs 28,010/- each along with interest, starting from 01/04/2022 Further the loan has been guranteed by the personal gurantee of Dushyant Gandotra (Director) of Rs. 14,00,000.

Note No. 4 Deferred Tax

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Deferred tax assets		
Deferred tax assets	1,222.38	25.74
Gross deferred tax asset	1,222.38	25.74
Net deferred tax assets	1,222.38	25.74
Net deferred tax liability	Nil	Nil

Note No. 5 Provisions

₹ in hundred

Particulars	As at 31st March 2023			As at 31st March 2022		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Current tax provision	Nil	70,811.22	70,811.22	Nil	14,267.47	14,267.47
Audit Fee Provision	Nil	550.00	550.00	Nil	350.00	350.00
TDS Payable	Nil	6,568.13	6,568.13	Nil	3,562.45	3,562.45
	Nil	77,929.35	77,929.35	Nil	18,179.92	18,179.92
Total	Nil	77,929.35	77,929.35	Nil	18,179.92	18,179.92

Macobs Technologies Private Limited

Director

Macobs Technologies Private Limited

Director



(F.Y. 2022-2023)

MACOBS TECHNOLOGIES PRIVATE LIMITED
Plot No. A-305, Backside National Handloom Corporation, Vaishali nagar,
Jaipur, Jaipur-302021
CIN : U74999RJ2019PTC066608

₹ in hundred

Note No. 6 Short-term borrowings		As at 31st March 2023	As at 31st March 2022
Particulars			
Loans and Advances from related parties		Nil	2,000.00
Loans directors Unsecured		Nil	2,000.00
Other Loans and advances			Nil
Revenue Based Velocity Loan unsecured		81,382.51	Nil
		81,382.51	Nil
Current maturities of long-term debt		2,588.98	2,393.39
		2,588.98	2,393.39
Total		83,971.49	4,393.39

₹ in hundred

Note No. 7 Trade payables		As at 31st March 2023	As at 31st March 2022
Particulars			
(B) Others		67,773.95	16,840.58
Total		67,773.95	16,840.58

Information given related to trade payable (MSME and Others) are provided by the organisation and relied upon by auditor.

₹ in hundred

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME					0.00					0.00
Others	67773.95				67773.95	16840.58				16840.58
Disputed Dues-MSME					0.00					0.00
Disputed- Others					0.00					0.00

Note No. 8 Other current liabilities

₹ in hundred

Note No. 8 Other current liabilities		As at 31st March 2023	As at 31st March 2022
Particulars			
Others payable			
Output GST		21,812.07	19,590.73
Credit Card Payable		14,364.83	4,611.56
Salary Payable		10,770.00	12,550.00
Other Payable		2,773.32	10,909.72
Advance from Customers		36,505.52	10,221.67
Bonus Payable		19,500.00	Nil
		1,05,725.74	57,883.68
Total		1,05,725.74	57,883.68

Macobs Technologies Private Limited

Macobs Technologies Private Limited



[Signature]
Director



[Signature]
Director

Note No. 9 Property, Plant and Equipment and Intangible assets as at 31st March 2023

Assets		Gross Block					Accumulated Depreciation/ Amortisation						Net Block		
	Useful Life (In Years)	Balance as at 1st April 2022	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2023	Balance as at 31st March 2023	Balance as at 31st March 2022			
A	Tangible assets														
	Own Assots														
	Mobile and Other Office Equipment	5.00	2,808.97	3,741.94	Nil	6,550.91									
	Furniture	10.00	1,626.42	Nil	Nil	1,626.42	1,204.10	1,796.07	Nil	3,000.17	3,550.74	1,604.87			
	Computer Accessories	3.00	3,297.94	3,097.86	Nil	6,395.80	452.82	304.23	Nil	757.05	869.37	1,173.60			
	Air Conditioner	10.00	359.38	Nil	Nil	359.38	1,412.87	2,392.44	Nil	3,805.31	2,590.49	1,885.07			
	Car	8.00	19,074.42	Nil	Nil	19,074.42	0.25	92.98	Nil	93.23	266.15	359.13			
	Total (A)		27,167.13	6,839.80	Nil	19,074.42	603.85	5,768.36	Nil	14,027.97	12,702.21	18,470.57			
	P.Y Total		2,462.62	24,704.51	Nil	Nil	27,167.13	495.84	3,178.05	Nil	3,673.89	23,493.24	1,966.78		

General Notes:

- No depreciation if remaining useful life is negative or zero
- If asset is used less than 365 days during current financial year then depreciation is equals to w d v as on 31-03-2022 less residual value
- Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

Macobs Technologies Private Limited

Manoj
Director

Macobs Technologies Private Limited

Manoj
Director



MACOBS TECHNOLOGIES PRIVATE LIMITED

Plot No. A-305, Backside National Handloom Corporation, Vaishali nagar, Jaipur, Jaipur-302021

CIN : U74999RJ2019PTC066608

(F.Y. 2022-2023)

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Mobile and Other Office Equipment Office equipment	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Useful Life (In Years) Shift Type	5 00		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
								Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)			
1	2	3	4	5	6	7	8	9	10	11	12	
Mobile	31/03/2020	489 50	24 48	137 67		1825 00		731 00	1094 00	365 00	43 80	60 30
Mobile	01/07/2020	508 47	25 42	183 46		1825 00		639 00	1186 00	365 00	45 57	83 60
Mobile	29/01/2021	59 31	2 97	29 98		1825 00		427 00	1398 00	365 00	45 34	13 59
Mobile iphone	23/07/2021	527 97	26 40	363 68		1825 00		252 00	1573 00	365 00	45 07	163 91
Mobile iphone	25/07/2021	317 79	15 89	219 69		1825 00		250 00	1575 00	365 00	45 07	99 01
Mobile iphone	31/07/2021	694 07	34 70	484 95		1825 00		244 00	1581 00	365 00	45 07	218 57
Mobile oneplus	21/12/2021	211 86	10 59	185 44		1825 00		101 00	1724 00	365 00	45 07	83 58
LED Screen	28/08/2022	1,306 10	65 31	Nil		1825 00		0 00	1825 00	216 00	45 07	348 36
IPhone 13	21/04/2022	610 09	30 50	Nil		1825 00		0 00	1825 00	345 00	45 07	259 90
Samsung Mobile	01/05/2022	143 22	7 16	Nil		1825 00		0 00	1825 00	335 00	45 07	59 24
IPhone 12	23/07/2022	566 95	28 35	Nil		1825 00		0 00	1825 00	252 00	45 07	176 42
Projector	27/08/2022	771 11	38 56	Nil		1825 00		0 00	1825 00	217 00	45 07	206 62
Other Office equipments	06/02/2023	344 47	17 22	Nil		1825 00		0 00	1825 00	54 00	45 07	22 97
Total		6,550.91	327.55	1,604.87								1,796.07



Macobs Technologies Private Limited

Director

Macobs Technologies Private Limited

Director

MACOBS TECHNOLOGIES PRIVATE LIMITED

Plot No. A-305, Backside National Handloom Corporation, Vaishali nagar, Jaipur, Jaipur-302021
CIN : U74999RJ2019PTC066608

(F.Y. 2022-2023)

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset	Furniture										
Group of asset	Furniture and fittings										
						Useful Life (In Years)	10.00				
						Shift Type	Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Furniture	07/08/2020	305.34	15.27	188.19		3650.00	602.00	3048.00	365.00	25.98	48.89
Furniture	26/02/2021	700.00	35.00	506.43		3650.00	399.00	3251.00	365.00	25.92	131.27
Furniture	03/03/2021	400.00	20.00	290.48		3650.00	394.00	3256.00	365.00	25.91	75.26
Furniture and fittings	21/08/2021	33.06	1.65	27.83		3650.00	223.00	3427.00	365.00	25.89	7.21
Furniture and fittings	04/09/2021	106.70	5.34	90.88		3650.00	209.00	3441.00	365.00	25.89	23.53
Furniture and fittings	06/09/2021	33.06	1.65	28.21		3650.00	207.00	3443.00	365.00	25.89	7.30
Furniture and fittings	18/09/2021	48.26	2.41	41.58		3650.00	195.00	3455.00	365.00	25.89	10.77
Total		1,626.42	81.32	1,173.60							304.23

Macobs Technologies Private Limited

[Signature]
Director

Macobs Technologies Private Limited

[Signature]
Director



Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset		Air Conditioner Electrical Installations and Equipment		Useful Life (In Years) Shift Type		10.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
AC	31/03/2022	359.38	17.97	359.13		3650.00					
Total		359.38	17.97	359.13			1.00	3649.00	365.00	25.89	92.98
											92.98

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset		Car Motor Vehicles		Useful Life (In Years) Shift Type		8.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Car	23/02/2022	19,074.42	953.72	18,470.57		2920.00					
Total		19,074.42	953.72	18,470.57			37.00	2883.00	365.00	31.23	5,768.36
											5,768.36

* Depreciation rate = $(1 - ((\text{residual value/wdv as on 31.3.2022})^{\text{raise to power 1/remaining useful life in years}})) * 100$

Macobs Technologies Private Limited

[Signature]
 Director

Macobs Technologies Private Limited

[Signature]
 Director



MACOBS TECHNOLOGIES PRIVATE LIMITED
 Plot No. A-305, Backside National Handloom Corporation, Vaishali nagar, Jaipur, Jaipur-302021
 CIN : U74999RJ2019PTC066608

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Computer Accessories Computers and data processing units	Useful Life (In Years)		3.00 Single		Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)	
		Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any						Standard life as per Co.s act 2013 (In Days)
1	2	3	4	5	6	7	8	9	10	11	12
Mac Laptop	29/06/2021	1,506.78	75.34	787.15		1095.00	276.00	819.00	365.00	63.16	497.16
Mac Laptop	26/07/2021	753.39	37.67	428.78		1095.00	249.00	846.00	365.00	63.16	270.82
Mac Laptop	04/09/2021	753.39	37.67	480.92		1095.00	209.00	886.00	365.00	63.16	303.75
Sandisk Micro SD cards	13/12/2021	38.62	1.93	31.34		1095.00	109.00	986.00	365.00	63.16	19.79
Lenova Laptop	04/09/2021	245.76	12.29	156.88		1095.00	209.00	886.00	365.00	63.16	99.09
Acer Laptop	28/04/2022	237.28	11.86	Nil		1095.00	0.00	1095.00	338.00	63.16	138.78
Lenovo Laptop	11/05/2022	559.32	27.97	Nil		1095.00	0.00	1095.00	325.00	63.16	226.74
Intel Core i7 Processor	01/07/2022	478.22	23.91	Nil		1095.00	0.00	1095.00	274.00	63.16	120.10
Lenovo Laptop	10/08/2022	296.61	14.83	Nil		1095.00	0.00	1095.00	234.00	63.16	115.48
Lenovo Laptop	19/08/2022	296.61	14.83	Nil		1095.00	0.00	1095.00	225.00	63.16	64.77
Infinix Laptop	16/09/2022	189.99	9.50	Nil		1095.00	0.00	1095.00	197.00	63.16	64.42
Infinix Laptop	26/09/2022	199.07	9.95	Nil		1095.00	0.00	1095.00	187.00	63.16	107.64
MacBook Laptop	03/01/2023	706.86	35.34	Nil		1095.00	0.00	1095.00	88.00	63.16	49.35
Printer	31/08/2022	133.90	6.70	Nil		1095.00	0.00	1095.00	213.00		
Total		6,395.80	319.79	1,885.07							2,392.44

Macobs Technologies Private Limited

Macobs Technologies Private Limited



Manish
Director

Ajay
Director

(F.Y. 2022-2023)

MACOBS TECHNOLOGIES PRIVATE LIMITED
Plot No. A-305, Backside National Handloom Corporation, Vaishali nagar,
Jaipur, Jaipur-302021
CIN : U74999RJ2019PTC066608

₹ in hundred

Note No. 10 Other non-current assets

Particulars	As at 31st March 2023	As at 31st March 2022
	Security Deposit	250.00
Total	250.00	250.00

₹ in hundred

Note No. 11 Inventories

Particulars (Valued at cost or NRV unless otherwise stated)	As at 31st March 2023	As at 31st March 2022
	Traded goods	59,642.34
Total	59,642.34	22,182.50

₹ in hundred

Note No. 12 Trade receivables

Particulars	As at 31st March 2023	As at 31st March 2022
	Secured, Considered good	Nil
Unsecured, Considered Good	9,837.91	9,952.17
Doubtful	Nil	Nil
Allowance for doubtful receivables	Nil	Nil
Total	9,837.91	9,952.17

₹ in hundred

(Current Year)

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	9,837.91	Nil	Nil	Nil	Nil	9,837.91
(ii) Undisputed Trade Receivables (considered doubtful)	Nil	Nil	Nil	Nil	Nil	Nil
(iii) Disputed Trade Receivables considered good	Nil	Nil	Nil	Nil	Nil	Nil
(iv) Disputed Trade Receivables considered doubtful	Nil	Nil	Nil	Nil	Nil	Nil
(v) Provision for doubtful receivables	Nil	Nil	Nil	Nil	Nil	Nil

₹ in hundred

(Previous Year)

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	9,952.17	Nil	Nil	Nil	Nil	9,952.17
(ii) Undisputed Trade Receivables (considered doubtful)	Nil	Nil	Nil	Nil	Nil	Nil
(iii) Disputed Trade Receivables considered good	Nil	Nil	Nil	Nil	Nil	Nil
(iv) Disputed Trade Receivables considered doubtful	Nil	Nil	Nil	Nil	Nil	Nil
(v) Provision for doubtful receivables	Nil	Nil	Nil	Nil	Nil	Nil

Macobs Technologies Private Limited

Macobs Technologies Private Limited

Director

Director



Note No. 13 Cash and cash equivalents

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Balance with banks		
HDFC Bank	24 49	1,270 85
ICICI Bank	4,912 68	2,777 49
ICICI Bank Ac ending 9663	7,127 28	5,264 61
Other Bank Balances	1,85,344 33	42,000 00
RBL bANK	0 62	22 69
BOB	41 54	Nil
Total	1,97,450.94	51,335.64
Cash in hand		
Cash in hand	8,730 60	703 71
Total	8,730.60	703.71
Total	2,06,181.54	52,039.35

Note No. 14 Other current assets

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Other Assets		
Prepaid Expenses	39,153 31	12,370 01
GST Input Pending GSTR2B Verification	1,540 57	Nil
Advance Tax	30,000 00	Nil
Advance to Creditors	1,81,520 74	4,778 21
Other Receivable	Nil	950 00
TDS Credits	9,316 27	2,891 39
GST Cash ledger Balance	766 37	1,016 99
Accrued Intt on FD	1,191 78	212 19
TDS and TCS Receivable	9,774 44	1,982 07
GST Input credit	23,824 88	19,891 45
GST TCS Receivable	824 21	490 99
Total	2,97,912.57	44,583.30

Note No. 15 Revenue from operations

₹ in hundred

Particulars	31st March 2023	31st March 2022
Sale of products	14,78,076 12	6,01,285 72
Net revenue from operations	14,78,076.12	6,01,285.72

Note No. 16 Other income

₹ in hundred

Particulars	31st March 2023	31st March 2022
Interest Income		
FD Interest Income	4,018 37	647 29
	4,018.37	647.29
Other non-operating income		
Other receipts	697 22	350 25
Foreign exchange difference income	11 98	9 41
	709.20	359.66
Total	4,727.57	1,006.95



Macobs Technologies Private Limited

Director

Macobs Technologies Private Limited



Note No. 17 Purchase of stock-in-trade

₹ in hundred

Particulars	31st March 2023	31st March 2022
Purchases	3,12,196.16	1,12,241.38
Total	3,12,196.16	1,12,241.38

Note No. 18 Changes in inventories

₹ in hundred

Particulars	31st March 2023	31st March 2022
Inventory at the end of the year		
Traded Goods	59,642.34	22,182.50
	59,642.34	22,182.50
Inventory at the beginning of the year		
Traded Goods	22,182.50	13,885.41
	22,182.50	13,885.41
(Increase)/decrease in inventories		
Traded Goods	(37,459.84)	(8,297.09)
	(37,459.84)	(8,297.09)

Note No. 19 Employee benefit expenses

₹ in hundred

Particulars	31st March 2023	31st March 2022
Salaries and Wages		
Salary and wages	59,215.38	57,899.99
Performance Bonus to employees	19,500.00	Nil
	78,715.38	57,899.99
Staff welfare Expenses	3,021.95	Nil
Total	81,737.33	57,899.99

Note No. 20 Finance costs

₹ in hundred

Particulars	31st March 2023	31st March 2022
Interest	1,148.45	Nil
Other Borrowing costs		
Loan Processing and service fee	12,550.00	Nil
	12,550.00	Nil
Total	13,698.45	Nil

Note No. 21 Depreciation and amortization expenses

₹ in hundred

Particulars	31st March 2023	31st March 2022
Depreciation on tangible assets	10,354.08	3,178.05
Total	10,354.08	3,178.05



Macobs Technologies Private Limited

Sham
 Director

Macobs Technologies Private Limited

[Signature]
 Director

Note No. 22 Other expenses

₹ in hundred

Particulars	31st March 2023	31st March 2022
Advertising expenses	5,03,091.65	2,51,450.98
Accounting Charges	2,400.00	2,400.00
Audit fees	400.00	250.00
Tax Audit Fee	150.00	100.00
Commission paid to other selling agents	15,450.48	7,943.31
Courier Charges	1,706.92	5,202.38
Custom Duty	892.90	2,318.96
Freight Charges	25,979.51	39,468.45
Godown Expenses	1,099.92	1,980.00
IT and Internet Expenses	1,403.80	851.82
Late fee and Interest on GST	717.76	210.00
Late fee and interest on TDS	670.79	241.55
Miscellaneous expenditure	2,840.24	24.85
Professional Fees	8,552.96	19,120.90
Raw Materials And Consumables	29,534.59	9,966.23
Rent	1,830.00	1,350.00
Repairs and Maintenance	1,524.16	2,127.27
Office Expenses	3,803.14	1,638.02
Online Shipment Expenses	1,60,988.73	30,310.66
Printing and stationery	1,260.00	912.00
TDS credits Written off	Nil	1,167.42
Telephone expenses	1,020.00	975.00
Consultancy fee	12,282.11	70.71
Bank charges	1,182.37	378.25
Conveyance expenses	4,260.00	Nil
Director's remuneration	11,700.00	Nil
Festival celebration expenses	1,241.89	Nil
Promotional expenses	2,950.00	Nil
Interest on Income Tax	1,357.45	Nil
Job Costing Charges	1,709.41	Nil
MCA filing fee	14.17	Nil
Travelling Expenses	2,665.57	Nil
Donations	20,996.80	Nil
Rounding off	0.19	Nil
Total	8,25,677.51	3,80,458.76

Note No. 22(a) Other expenses: Donations

₹ in hundred

Particulars	31st March 2023	31st March 2022
Donation to Political Party	20,000.00	Nil
Donation to Care India NGO	996.80	Nil
Total	20,996.80	Nil

Macobs Technologies Private Limited

Macobs Technologies Private Limited

Director

Director



MACOBS TECHNOLOGIES PRIVATE LIMITED
 Plot No. A-305, Backside National Handloom Corporation, Vaishali nagar,
 Jaipur, Jaipur-302021
 CIN : U74999RJ2019PTC066608

(F.Y. 2022-2023)

Note No. 23 Current tax

₹ in hundred

Particulars	31st March 2023	31st March 2022
	Current tax pertaining to current year	70,811.22
Total	70,811.22	14,265.37

Note No. 24 Earning Per Share

₹ in hundred

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2023	31st March 2022	31st March 2023	31st March 2022
Basic				
Profit after tax (A)	2,06,985.42	42,515.32	2,06,985.42	42,515.32
Weighted average number of shares outstanding (B)	10,000	10,000	10,000	10,000
Basic EPS (A / B)	2,069.85	425.15	2,069.85	425.15
Diluted				
Profit after tax (A)	2,06,985.42	42,515.32	2,06,985.42	42,515.32
Weighted average number of shares outstanding (B)	10,000	10,000	10,000	10,000
Diluted EPS (A / B)	2,069.85	425.15	2,069.85	425.15
Face value per share	Nil	10.00	Nil	10.00

Macobs Technologies Private Limited

[Signature]
 Director

Macobs Technologies Private Limited

[Signature]
 Director



Note number: 25 Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	1.71	1.32	29.55	Expansion of business activities resulting in significant increase in net working capital.
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.37	0.37	0.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00		0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	1.41	1.90	-25.79	Increase in Avg Shareholder Equity Significantly
(e) Inventory turnover ratio	Turnover	Average Inventory	36.13	33.34	8.37	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	149.38	107.40	39.09	Expansion of business activities significantly
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	7.38	4.86	51.85	Expansion of business activities significantly
(h) Net capital turnover ratio	Total Sales	Average Working Capital	6.21	19.11	-67.50	Expansion of business activities resulting in significant increase in net working capital
(i) Net profit ratio	Net Profit	Net Sales	0.14	0.07	100.00	Expansion of business and significant increase in profit of company
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.84	0.95	-11.58	
(k) Return on investment			0.00		0.00	

Macobs Technologies Private Limited

Sham
 Director

Macobs Technologies Private Limited

[Signature]
 Director



MACOBS TECHNOLOGIES PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

A. Significant Accounting Policies

Macobs Technologies Private Limited

Note No. : 26
Macobs Technologies Private Limited

[Signature]

Director

[Signature]
Director

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment :-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

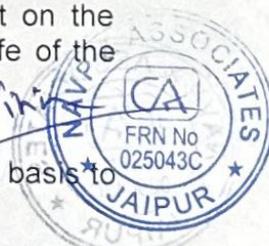
Company has adopted cost model for all class of items of Property Plant and Equipment.

5. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is



recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

6. Investments :-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

7. Inventories :-

Inventories are valued as under:-

1. Inventories : Lower of cost or net realizable value

8. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

9. Provisions, Contingent Liabilities and Contingent Assets - (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.



Macobs Technologies Private Limited

Sham
Director

Macobs Technologies Private Limited

Shyam
Director

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

(B) Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Salaries includes directors' remuneration on account of salary Rs. 11,70,000/- (Previous Year Rs.4,70,000 /-)
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
4. Payments to Auditors: (Rs. In Hundreds)

Auditors Remuneration	2022-2023	2021-2022
Audit Fees	400	250
Tax Audit Fees	150	100
Company Law Matters		
GST		
Total	550	350

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. No provision for retirement benefits has been made, in view of accounting policy No. 11. The impact of the same on Profit & Loss is not determined.
7. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Shivam Bhateja
2. Dushyant Gandotra

Macobs Technologies Private Limited Macobs Technologies Private Limited

Director

Director

Director

(ii) Relative of Key Management Personnel

1. Divya Gandotra

Macobs Technologies Private Limited

Macobs Technologies Private Limited

Director

Director



Transactions with Related parties
 "Rs in Hundred"

Particulars	Transactions during the year			
	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Advance Paid	3350			
Received Back				
Deposit Received				
Deposit Repaid				
Interest Received				
Interest Paid				
Remuneration Paid	11700	1500	4700	Nil
Purchase				
Rent Paid				
Other Payment				
Job Charges				

Outstanding Balances

Particulars	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Loans Taken	Nil			
Loans Repaid	2000			

Macobs Technologies Private Limited

Shri
 Director

Macobs Technologies Private Limited

Shri
 Director



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(F.Y. 2022-2023)

8. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.
9. Previous year figures have been regrouped/rearranged wherever necessary.

Signature to notes 1 to 26

In terms of Our Separate Audit Report of Even Date Attached.

For NAVP & Associates

For MACOBS TECHNOLOGIES
PRIVATE LIMITED

Chartered Accountants



Macobs Technologies Private Limited

Shivam
Director

Macobs Technologies Private Limited
Dushyant
Director

(Nitin Bansal)
Partner
Membership No. 430412
Registration No. 025043C

Shivam
Bhateja
Director

Dushyant Gandotra
Director

Place:- Jaipur

DIN : 07674360

DIN : 08360731

Date: - 15/06/2023

UDIN: 23430412BHAAHR8604