

MACOBS TECHNOLOGIES LIMITED

(CIN - U74999RJ2019PLC066608)

Balance Sheet as at March 31st, 2025

(All amount in lakhs INR unless otherwise stated)

PARTICULARS	Notes	As at	As at
		March 31st, 2025	March 31st, 2024
EQUITY AND LIABILITIES			
Shareholder's fund			
Share capital	3	979.52	720.00
Reserves and surplus	4	1,829.86	262.78
		2,809.38	982.78
NON- CURRENT LIABILITIES			
Long-term Borrowings	5	32.27	61.53
Deferred Tax Liabilities (Net)	6	-	-
Other long term liabilities	7	-	-
Long- term provisions	8	18.69	14.60
		50.96	76.13
CURRENT LIABILITIES			
Short-term Borrowings	5	29.26	175.20
Trade payables	9	-	-
(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	7	169.40	113.28
Short-term provisions	8	17.89	33.63
		298.74	335.59
TOTAL		3,159.08	1,394.50
ASSETS			
NON- CURRENT ASSETS			
Property, Plant & Equipments	10	63.36	71.42
Property, Plant & Equipment		-	-
Intangible assets		-	-
Capital Work-in-Progress		-	-
Intangible Assets under Development		-	-
Non- current Investments		-	-
Deferred Tax Assets (Net)	6	28.02	6.04
Long- term loans & advances	11	203.23	202.43
Other Non-Current Assets	12	10.00	-
		304.61	279.89
CURRENT ASSETS			
Current Investments	13	6.88	6.04
Inventories	14	810.64	297.66
Trade Receivables	15	214.00	17.98
Cash and Bank Balances	16	597.09	413.93
Short Term Loan and Advances	17	541.30	9.40
Other Current Assets	18	684.55	369.61
		2,854.47	1,114.61
TOTAL		3,159.08	1,394.50
Summary of significant accounting policies	1-2		

The accompanying notes are an integral part of the financial statements

As per our report of even date

FOR NGMKS & ASSOCIATES

Firm registration number: 024492N

Chartered Accountants

Nitin Goyal

Partner

M. No.: 517698

Place: Delhi

Date: 30th May, 2025

UDIN:25517698BMMXLE9250

on behalf of the board of directors

FOR MACOBS TECHNOLOGIES LIMITED

Sd/-

(Whole Time Director)

Shivam bhateja

DIN: 07674360

Sd/-

(Managing Director)

Dushyant Gandotra

DIN: 08360731

Sd/-

(Chief Financial Officer)

Aditya Solanki

Pan: BELPS2581A

Sd/-

(Company Secretary)

Sakshi Gupta

Pan: BPHPG3116E

MACOBS TECHNOLOGIES LIMITED

(CIN - U74999RJ2019PLC066608)

Statement of Profit & Loss for the year ended March 31st, 2025

(All amount in lakhs INR unless otherwise stated)

Particulars	Notes	For the year ended March 31st, 2025	For the year ended March 31st, 2024
Revenue			
Revenue from operations	19	2,361.25	1,767.64
Other income	20	32.84	12.88
Total Income (I)		2,394.09	1,780.51
Expenses			
Purchase of traded goods	21	1,111.08	547.50
Changes in inventories of traded goods	22	(512.99)	(238.01)
Employee benefits expense	23	101.67	104.53
Advertising expenses		677.25	553.93
Depreciation and amortization expense	25	21.14	17.99
Finance costs	26	23.53	38.42
Other expenses	24	619.95	457.16
Total expenses (II)		2,041.63	1,481.53
Profit before exceptional and extraordinary items and tax (I-II)		352.46	298.99
Exceptional/Extraordinary/Prior Period item	27	-	6.12
Profit Before Tax		352.46	292.87
Tax expenses			
Current tax		113.95	82.50
Tax of Earlier Years		(0.12)	
Deferred Tax Liabilities/(Assets)		(21.98)	(4.81)
Total tax expense		91.85	77.69
Profit after tax and exceptional and prior period items		260.61	215.18
Earning per equity Share of Face value @ Rs 10/- each			
Basic		2.90	4.31
Diluted		2.90	4.31
Summary of significant accounting policies	1-2		

The accompanying notes are an integral part of financial statements

As per our report of even date
FOR NGMKS & ASSOCIATES
Firm registration number: 024492N
Chartered Accountants

Nitin Goyal
Partner
M. No.: 517698
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(Whole Time Director)
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DIN: 07674360

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(Managing Director)
Dushyant Gandotra
DIN: 08360731

Sd/-

(Chief Financial Officer)
Aditya Solanki
Pan: BELPS2581A

Sd/-

(Company Secretary)
Sakshi Gupta
Pan: BPHPG3116E

MACOBS TECHNOLOGIES LIMITED

(CIN - U74999RJ2019PLC066608)

Cash Flow Statement as at March 31st, 2025

(All amount in lakhs INR unless otherwise stated)

Particulars	As at	As at
	March 31st, 2025	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)	(238.01)
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	(314.95)	(368.41)
(Decrease)/Increase in Other Current Liabilities	56.12	15.35
(Decrease)/Increase in Trade Payables	68.72	(54.29)
(Decrease)/Increase in Short Term Provisions	-	(0.55)
Cash generated from/(used in) operations	(1,046.31)	(97.41)
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 asstes 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	607.96
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	413.92
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

As per our report of even date

FOR NGMKS & ASSOCIATES

Firm registration number: 024492N

Chartered Accountants

Nitin Goyal

Partner

M. No.: 517698

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MACOBS TECHNOLOGIES LIMITED

(CIN - U74999RJ2019PLC066608)

Notes to the Financial Statements for the year ended March 31, 2025

(All amount in lakhs INR unless otherwise stated)

1 Corporate information

Macob Technologies Limited (herein after referred to as "the Company") is a public company domiciled in India with its Registered Office situated at 1st Floor Office No 2 Plot No 184, Sarthi Marg Doctors Colony Near Sec-09 Chitrakoot Scheme, Vaishali Nagar, Jaipur, Jaipur, Rajasthan, India, 302021 incorporated under the provisions of the Companies Act 2013.

The Company is primarily engaged in the business of selling men's grooming products with the brand name "MENHOOD" through their Retail, E commerce and wholesale business channel partners. it has wide pan India base distribution channel and network.

2. Basis of preparation

(a) The Financial Statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP"). The Company has prepared these Financial Statements to comply in all material respects with the Accounting Standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Rules, 2021. The Financial Statements have been prepared on an accrual basis and under the historical cost convention.

The Financial Statements have been presented in Indian rupees in lakhs (unless and otherwise stated).

1-The Company started providing services after incorporation on national level .

2-All the Schedules form an integral part of Balance Sheet and Profit and loss Account

3-The amount due to MSME enterprises must be reported separately under trade payables. However, some of the vendors have notified the company during the year.

4-No Transactions represented by book entries are prejudice to the interest of the Company and no personnel expenses have been charged to accounts.

(b) All assets and liabilities have been classified as current or non-current as per Company's operating cycle and other criteria set out in Schedule-III of the Companies Act 2013. Based on the nature of business, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

2.1 Summary of significant accounting policies

(1) Use of estimates

The preparation of Financial Statements in conformity with Indian GAAP requires management to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period and reported amount of income and expenses during the period. Examples of such estimates include provision for doubtful debt, future obligation under employee retirement benefit plans, provision for diminishing in the value of inventory in hand and useful lives of fixed tangible assets and intangibles assets. Although these estimates are based on 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.

(2) Property, plant and equipment

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any.

The cost comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

The cost of the property, plant and equipment not ready for their intended use before Balance Sheet date are disclosed under capital work in progress.

Subsequent costs are included in the carrying amount of the assets or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and cost of the item can be measured reliably. The carry amount of the replaced part is derecognised. All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the Statement of Profit and Loss for the period during which such expenses are incurred.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

(3)(a) Depreciation on property, plant and equipment

Depreciation on property, plant and equipment is calculated on a straight-line basis using the rates arrived at based on the useful lives estimated by the management. The Company has used the following lives to provide depreciation on its property, plant and equipment.

Category of assets	Estimated useful lives
Computers Laptops	3 years
Furniture & fixtures	10 years
Office equipments	5 years
Plant & machinery	15 years
Vehicles	8 years

The above mentioned lives of assets are same as prescribed under Companies Act 2013.

(b) Intangible assets

Intangible assets are amortized on a straight line basis over the estimated useful economic life. Intangible assets not yet available for use are tested for impairment annually, either individually or at the cash generating unit level. All other intangible assets are assessed for impairment whenever there is an indication that the intangible assets may be impaired.

The amortization period and the amortization method are reviewed at-least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortization period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortization method is changed to reflect the change pattern. Such changes are accounted for in accordance with Accounting Standard 5 "Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies".

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

(4) Impairment of property, plant and equipment and intangible assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses of continuing operations, including impairment on inventories, are recognized in the Statement of Profit and Loss, except for previously revalued tangible property, plant and equipment, where the revaluation was taken to revaluation reserve. In this case, the impairment is also recognized in the revaluation reserve upto the amount of any previous revaluation.

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

An assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses, may no longer exist or may have decreased. If such indication exist, the Company estimates the asset's or cash generating unit's recoverable amount. A previously recognized loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the Statement of Profit and Loss unless the asset is carried at a revalued amount, in which case the reversal is treated as revaluation increase.

(5) Leases

Where the Company is the lessee

Finance lease is a lease that transfers substantially all the risks and rewards incident to ownership of an asset.

An operating lease is a lease other than a finance lease.

Assets acquired on leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments lease payments under an operating lease should be recognised as an expense in the statement of profit and loss on a straight line basis over the lease term unless another systematic basis is more representative of the time pattern of the user's benefit.

The company have adopted the alternative systematic basis as it provides a more accurate representation of the time pattern of benefits derived from leased assets.

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(6) Inventories

Traded goods are valued at lower of cost & net realizable value. Cost of inventories comprises of purchase & other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated necessary costs to make the sale. The provision for inventory obsolescence is assessed regularly based on estimated shelf life of products/expiry dates, as the case may be.

(7) 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 long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Statement of Profit and Loss.

(8) Revenue recognition

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. The following specific recognition criteria must also be met before revenue is recognized:

i) Sale of traded goods

Sale of traded goods represents revenue from the sale of products net of returns, allowances (if any) and trade discounts. The sale is recorded when the products are delivered and all significant risks and rewards of ownership of the goods have passed to the customers. It is the company's policy to sell its products to the end customers with a right of return within specified period on case to case basis. The Company collects Goods and Service Tax on behalf of the government and therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue.

ii) Interest income

Revenue is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "Other Income" in the Statement of Profit and Loss.

(9) Foreign currency transactions**Initial recognition**

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency approximately at the date of the transaction.

Conversion

Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction and non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.

Exchange differences

Exchange differences arising on settlement or conversion of monetary items are recognized as income or expenses in the year in which they arise.

(10) Retirement and other employee benefits

Retirement benefit in the form of Provident Fund is a defined contribution scheme and the contributions are charged to the Statement of Profit and Loss for the year when the contributions are due. The Company has no obligation for the same as its employee strength anytime during the year is less than minimum threshold limit.

The Company operates defined benefit plans for its employees for gratuity. The cost of providing benefits under the gratuity plan is determined on the basis of actuarial valuation carried out on projected unit credit method as at the period end. Actuarial valuation is carried out for plan using the projected unit credit method. Actuarial gains and losses for defined benefit plan are recognized in full in the period in which they occur in the Statement of Profit and Loss.

Actuarial gains/losses are immediately taken to Statement of Profit and Loss and are not deferred.

(11) Taxes**(a) Current tax**

Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

(b) Deferred tax

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

The company has computed its tax liability for the year in accordance with the provisions of Section 115JB of the Income Tax Act, 1961 (Minimum Alternate Tax).

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

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(12) Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earning per share, the net profit and loss for the year attributable to equity shareholders and weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

(13) Provisions

A provision is recognized when the Company has a present obligation (legal or constructive) as a result of past event, it is probable than an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

(14) Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the Financial Statements.

(15) Cash & cash equivalents

Cash and cash equivalents comprise of cash-in-hand and balance in bank in current accounts and deposit accounts, with an original maturity of three months or less.

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MACOBS TECHNOLOGIES LIMITED

(CIN - U74999RJ2019PLC066608)

Notes to financial statements as at ended March 31st, 2025

(All amount in lakhs INR unless otherwise stated)

Note 3: Share Capital

Particulars	As at	As at
	March 31st, 2025	March 31st, 2024
Authorized shares	2,000.00	1,000.00
2,00,00,000 (March 31st, 2024 1,00,00,000) Equity Shares @ Rs 10/- Each	2,000.00	1,000.00
Issued, subscribed and fully paid-up shares	979.52	720.00
97,95,200 (March 31st, 2024 72,00,00) Equity Shares @ Rs 10/- Each	979.52	720.00

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	As at March 31st, 2025		As at March 31st, 2024	
	Nos.	Amount	Nos.	Amount
At the beginning of the year	72,00,000	720.00	10,000	1.00
Add:- Public Issue during the Year	25,95,200	259.52	-	-
Add:- Right Shares issued during the period	-	-	51,70,000	517.00
Add:- Bonus Shares issued during the period	-	-	20,20,000	202.00
Outstanding at the end of the year	97,95,200	979.52	72,00,000	720.00

Note:
*25,95,200 Equity shares of face value INR 10 each issued at a premium of INR 65 each on 22nd July 2024.

b. Details of shareholders holding more than 5% shares in the Company

Name of the Share Holder	As at March 31st, 2025		As at March 31st, 2024	
	Nos.	% total of Shares	Nos.	% total of Shares
Shivam Bhateja	23,38,560	23.87%	23,38,560	32.48%
Dushyant Gandotra	23,38,560	23.87%	23,38,560	32.48%
Raman Talwar	24,20,000	24.71%	24,20,000	33.61%
TOTAL	70,97,120	72.46%	70,97,120	98.57%

c. Details of shareholding of Promoters & Promoter Group shares in the Company

Name of the Promoter	As at March 31st, 2025			
	Shares Held by Promoters at the end of the Year			
	Class of Shares	No. of shares	% of Holding	% Change during the Years
a. Promoter's groups				
Shivam Bhateja	Equity Share	23,38,560	23.87%	8.61%
Dushyant Gandotra	Equity Share	23,38,560	23.87%	8.61%
Divya Gandotra	Equity Share	720	0.01%	0.00%
Bela Gandotra	Equity Share	720	0.01%	0.00%
Geeta Bhateja	Equity Share	720	0.01%	0.00%
Rajeev Gandotra	Equity Share	720	0.01%	0.00%
b. Other than Promoters group holding more than 5% shares in the company				
Raman Talwar	Equity Share	24,20,000	24.71%	8.91%
TOTAL		71,00,000	72.48%	26.13%

Name of the Promoter	As at March 31st, 2024			
	Shares Held by Promoters at the end of the Year			
	Class of Shares	No. of shares	% of Holding	% Change during the Years
a. Promoter's groups				
Shivam Bhateja	Equity Share	23,38,560	32.48%	0.00%
Dushyant Gandotra	Equity Share	23,38,560	32.48%	0.00%
Divya Gandotra	Equity Share	720	0.01%	0.00%
Bela Gandotra	Equity Share	720	0.01%	0.00%
Geeta Bhateja	Equity Share	720	0.01%	0.00%
Rajeev Gandotra	Equity Share	720	0.01%	0.00%
b. Other than Promoter's group holding more than 5% shares in the company				
Raman Talwar	Equity Share	24,20,000	33.61%	1.39%
TOTAL		71,00,000	98.61%	1.39%

d. Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share.

Note 4: Reserve & Surplus

Particulars	As at	As at
	March 31st, 2025	March 31st, 2024
Opening Balance	262.78	249.60
Add: Net Profit for Current year	260.61	215.18
Less:- Bonus Issued	-	202.00
Total (A)	523.39	262.78
Security Premium*	1,686.88	-
Less:- IPO Expenses	380.41	-
Total(B)	1,306.47	-
Total(A) +(B)	1,829.86	262.78

*25,95,200 Equity shares of face value INR 10 each issued at a premium of INR 65 each.

MACOBS TECHNOLOGIES LIMITED

(CIN - U74999RJ2019PLC066608)

Notes to financial statements as at ended March 31st, 2024

(All amount in lakhs INR unless otherwise stated)

Particulars	Long-term		Short-term	
	As at	As at	As at	As at
	March 31st, 2025	March 31st, 2024	March 31st, 2025	March 31st, 2024
Borrowings from Banks & NBFC				
Secured				
Secured Loans From Banks	20.77	29.39	8.62	7.91
Unsecured				
Unsecured Loans From NBFC	-	-	-	118.00
Unsecured Loans From Banks	11.49	32.13	20.64	49.28
	32.27	61.53	29.26	175.20

The loan from bank and Financial Institutions is guaranteed/secured by

(i) The loan from banks comprises of vehicle loan which are primarily secured by the respective vehicle financed.

(ii) Short term represents the amount payable within 12 months out of the long term loans.

(iii) CC Limits are short term loan which are considered as demand loans.

The period and amount of continuing default in repayment of principal and interest- NIL

The borrowing from bank is secured by :

(i) Bifurcation and details of secured loans:-

Secured Loan From Bank	ROI	As at March 31st, 2025	Types	Maturity Period	Secured By
ICICI BANK	9.25%	8	Car Loan	FY 28-29	Against Vehicle Hypothecation
ICICI BANK	7.40%	6	Car Loan	FY 26-27	Against Vehicle Hypothecation
ICICI BANK	9.20%	15	Car Loan	FY 28-29	Against Vehicle Hypothecation
Total Secured Loan From Bank		29			

Term of Repayment of Secured Loans

1) ICICI car Loan on MG Astor Car was taken during 2021-2022 year of Rs 14,00,000 and carries interest @ 7.40% to p.a. The loan is repayable in 60 instalments of Rs.28,010/- each along with interest, starting from 01/04/2022. Further the loan has been guaranteed by the personal guarantee of Director. Further loan is secured by the hypothecation of the respective vehicle

2) ICICI car Loan on Nissan Magnite Car was taken during 2023-2024 year of Rs 11,00,000 and carries interest @ 9.25% to p.a. The loan is repayable in 60 instalments of Rs.23,062/- each along with interest, starting from 05/11/2023. Further the loan has been guaranteed by the personal guarantee of Director. Further the loan has been guaranteed by the personal guarantee of Director. Further loan is secured by the hypothecation of the respective vehicle

3) ICICI car Loan on Hyundai Kona Car was taken during 2023-2024 year of Rs 19,00,000 and carries interest @ 9.20% to p.a. The loan is repayable in 60 instalments of Rs.39,616/- each along with interest, starting from 01/12/2023. Further the loan has been guaranteed by the personal guarantee of Director. Further the loan has been guaranteed by the personal guarantee of Director. Further loan is secured by the hypothecation of the respective vehicle

****Company has not registered charges with MCA on ICICI Car Loan on MG Astor and Nissan Magnite.**

Note 6: Deferred Tax Liabilities / (Assets)

Particulars	As at March 31st, 2025	As at March 31st, 2024
Opening Balance	6.04	1.22
Less: During the Year	21.98	4.81
Closing Balance	28.02	6.04

Modification of financial statement may be required on the following issue

Recognition of DTL/DTA as per AS-22	As at March 31st, 2025	As at March 31st, 2024
a) Timing difference on account of Depreciation		
WDV as per IT Act	79.54	80.71
WDV as per Companies Act	63.36	71.42
Total Timing Differences on account of depreciation	16.18	9.28
b) Retirement & Benefits		
Provision for Gratuity	20.92	14.70
c) Other Timing Difference		
MTM Loss on Currency Contract	70.67	-
Total timing difference (a+b+c)	107.78	23.98
Tax Effect @ 25.17%	28.02	6.04
Closing Value of DTA	28.02	6.04
Less: Already Created	6.04	1.22
Current Year Entry to be made in PL Accounts	21.98	4.81

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Notes to financial statements as at ended March 31st, 2025

(All amount in lakhs INR unless otherwise stated)

Note 7: Liabilities

Particulars	Non-Current		Current	
	As at	As at	As at	As at
	March 31st, 2025	March 31st, 2024	March 31st, 2025	March 31st, 2024
Others liabilities				
Statutory Payables	-	-	39.78	28.85
Advance from Customers	-	-	45.88	43.27
Expenses Payables (including salary and wages)	-	-	13.50	15.17
Other payable	-	-	70.24	25.99
Total	-	-	169.40	113.28

Note 8: Provisions

Particulars	Long-term		Short-term	
	As at	As at	As at	As at
	March 31st, 2025	March 31st, 2024	March 31st, 2025	March 31st, 2024
Income Tax Provisions	-	-	15.65	33.54
Provision For Gratuity	18.69	14.60	2.23	0.10
	18.69	14.60	17.89	33.63

* Provision for Income Tax is Created net of Advance tax and TDS Receivable

Note 9: Trade Payables

Particulars	As at	As at
	March 31st, 2025	March 31st, 2024
(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
	82.20	13.48

Dues to micro and small enterprises

Micro and small enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) have been determined based on the information available with the Company and the required disclosures are given below:

Particulars

(a) amount remaining unpaid to any supplier at the end of each accounting year:-		
- the principal amount; and	8.12	-
- the interest due thereon	-	-
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 along with the amount of the payment made to the supplier beyond the appointed day during each accounting year, however company not paid any interest on MSMEs entities beyond period.	-	-
(c) the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
(d) the amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
(e) the amount of interest remaining due and payable in the succeeding years, until such date when the interest dues above are actually paid to the enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

Trade payable ageing schedule as at March 31st, 2025

Particulars	Outstanding the Following periods from due date of Payments					Total
	Not Due	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Payables						
MSME*	-	6.49	1.43	0.21	-	8.12
Others than MSMEs	-	71.02	3.06	-	-	74.07
(ii) Disputed dues						
MSMEs	-	-	-	-	-	-
Other than MSMEs	-	-	-	-	-	-
Total	-	77.50	4.49	0.21	-	82.20

*MSME trade paybles are under reconciliations.

Trade payable ageing schedule as at March 31st, 2024

Particulars	Outstanding the Following periods from due date of Payments					Total
	Not Due	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Payables						
MSME	-	-	-	-	-	-
Others than MSMEs	-	13.10	0.38	-	-	13.48
(ii) Disputed dues						
MSMEs	-	-	-	-	-	-
Other than MSMEs	-	-	-	-	-	-
Total	-	13.10	0.38	-	-	13.48

*MSME trade paybles are under reconciliations.

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Notes to financial statements as at ended March 31st, 2025

(All amount in lakhs INR unless otherwise stated)

Note 10: Property, Plant & Equipments and Intangible Assets

Particulars	As at	As at
	March 31st, 2025	March 31st, 2024
Gross Value of Assets	116.52	103.45
Less:-Accumulated Depreciation	53.16	32.02
Net Value of Assets	63.36	71.42

Note 11: Long- term loans & advances

Particulars	As at	As at
	March 31st, 2025	March 31st, 2024
Security Deposits Assets	203.23	202.43
	203.23	202.43

Note 12: Other Non-Current Assets

Particulars	As at	As at
	March 31st, 2025	March 31st, 2024
Fixed Deposits maturity period above 12 month**	10.00	-
	10.00	-

Note 13: Current Investments

Particulars	As at	As at
	March 31st, 2025	March 31st, 2024
Current Investments	6.88	6.04
	6.88	6.04

Investment at Cost (Quoted)

600 Equity shares (31st March 2024 668) of AK Capital Services Ltd, Face Value of Rs. 10 Each.

Quoted Value	As at	As at
	March 31st, 2025	March 31st, 2024
Market Value	6.16	6.09

Note 14: Inventory

Particulars	As at	As at
	March 31st, 2025	March 31st, 2024
Traded Goods	810.64	297.66
	810.64	297.66

Note 15: Trade Receivables

Particulars	As at	As at
	March 31st, 2025	March 31st, 2024
Outstanding from the date they are due for payment		
Unsecured, considered good	214.00	17.98
Unsecured, considered doubtful	-	-
Unsecured, credit impaired	-	-
	214.00	17.98

Trade Receivables Ageing Schedule as at March 31st, 2025

Particulars	Outstanding the Following periods from due date of Payments						Total Receivables
	Not Due	0-6 Months	6-12 Months	1-2 Years	2-3 Years	More Than 3 Years	
(i) Undisputed Trade receivables							
Considered good	-	131.57	82.30	-	0.13	-	214.00
Doubtful	-	-	-	-	-	-	-
(ii) Disputed Trade Receivables							
Considered Good	-	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-	-
Total	-	131.57	82.30	-	0.13	-	214.00

Trade Receivables Ageing Schedule as at March 31st, 2024

Particulars	Outstanding the Following periods from due date of Payments						Total Receivables
	Not Due	0-6 Months	6-12 Months	1-2 Years	2-3 Years	More Than 3 Years	
(i) Undisputed Trade receivables							
Considered good	-	17.98	-	-	-	-	17.98
Doubtful	-	-	-	-	-	-	-
(ii) Disputed Trade Receivables							
Considered Good	-	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-	-
Total	-	17.98	-	-	-	-	17.98

*Provision for bad and doubtful debts are created on the basis of legal case filed against some trade receivable.

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Note 16: Cash and bank balance

Particulars	As at	As at
	March 31st, 2025	March 31st, 2024
(a) Balances with banks:		
In current accounts	493.92	195.37
Fixed Deposits Less than 3 month**	43.37	45.85
Cash in hand	9.80	9.15
Cash Equivalents*	-	3.56
(b) Other Bank Balances		
Fixed Deposits more than 3 month but less than 12 month **	50.00	160.00
Total (a+b)	597.09	413.93

* Deposits having short maturity of three months or less from the date of acquisition (Sweep FD's)

Note 17: Short Term Loan and Advances

Particulars	As at	As at
	March 31st, 2025	March 31st, 2024
Advances given to Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies*	-	9.40
Other Short Term Loans & Advances	541.30	-
	541.30	9.40

Note 18: Other Current Assets

Particulars	As at	As at
	March 31st, 2025	March 31st, 2024
Prepaid Expenses	0.78	0.49
Advance to Supplier	454.50	263.61
Amount with Government Authorities	199.16	79.23
Interest accrued on deposits	4.57	3.72
Interest accrued on Loans	22.14	-
Advance to Employee	0.25	0.18
Other Current Assets	3.16	22.39
	684.55	369.61

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Notes to financial statements for the year ended March 31st, 2025*(All amount in lakhs INR unless otherwise stated)***Note 19: Revenue from operations**

Particulars	For the year ended March 31st, 2025	For the year ended March 31st, 2024
Gross Sale of Goods	3,006.32	2,064.90
Less : Branch Transfer Sale	645.07	294.15
Less:- Sale-in-transit	-	3.11
Net Revenue	2,361.25	1,767.64

Note 20: Other Income

Particulars	For the year ended March 31st, 2025	For the year ended March 31st, 2024
Interest on FDR	6.99	11.23
Profit/Loss on sale on Investment	0.97	1.22
Dividend Income	0.12	-
Interest Income	24.60	-
Other Receipts	0.15	0.43
Total	32.84	12.88

Note 21: Purchase of traded goods

Particulars	For the year ended March 31st, 2025	For the year ended March 31st, 2024
Gross Purchases	1,756.15	691.29
Gross Import	-	150.37
Less : Branch Transfer Purchases	645.07	294.15
Less:- Purchase-in-transit	-	-
Net Purchases	1,111.08	547.50

Note 22: Change in Inventory

Particulars	For the year ended March 31st, 2025	For the year ended March 31st, 2024
Opening Inventory	297.65	59.64
Less: Closing Inventory	810.64	297.66
Total	(512.99)	(238.01)

Note 23: Employee benefit expenses

Particulars	For the year ended March 31st, 2025	For the year ended March 31st, 2024
Salaries, Wages & Bonus	45.51	46.87
Contribution to provident and other funds	0.46	0.22
Staff Welfare Expenses	1.48	0.86
Director Remuneration	48.00	48.00
Gratuity Expense	6.22	8.58
Total	101.67	104.53

Note:-All Salaries, Wages are directly related to main services.

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Note 24: Other expenses

Particulars	For the year ended March 31st, 2025	For the year ended March 31st, 2024
Promotional expenses	9.01	4.37
Accounting Charges	-	2.40
Auditor's Remunerations	3.70	1.00
Commission paid to other selling agents	46.17	30.58
Courier Charges and Inward Freight	4.47	22.00
Rebate & Discount	0.54	-
Custom Duty	6.07	1.57
Bad Debts Written Off	1.28	-
Freight Charges	79.24	21.16
IT and Internet Expenses	9.07	3.83
Foreign Currency Exchange Loss	0.12	-
Interest and Late fee on GST	0.06	0.13
Late fee and interest on TDS	0.38	1.22
Miscellaneous expenditure	5.50	2.89
Professional Fees	44.42	10.28
Raw Materials And Consumables	33.03	31.41
Rent	9.65	5.84
Legal Fee	0.74	-
Repairs and Maintenance	2.28	0.42
Office Expenses	3.76	4.00
Online Shipment and E-commerce portal related Expenses	107.60	273.76
Listing Fee	103.69	-
Printing and stationery	0.03	0.42
MTM Loss on Currency Contract	70.67	-
Fixed Closing Fee	27.39	-
Storage & Collection Fee	4.30	-
Business Support Services	23.64	-
Telephone expenses	-	0.28
Consultancy fee	0.16	13.98
Insurance charges	0.36	0.38
MCA filing fee and Stamp Duty	9.71	11.26
Travelling & Conveyance Expenses	11.74	7.41
IPO related Expenses	-	5.39
Electricity & Water Expenses	1.20	1.20
Total	619.95	457.16

Note 24: Auditor's Remunerations

Particulars	For the year ended March 31st, 2025	For the year ended March 31st, 2024
As auditor		
Statutory Audit	2.00	0.80
Tax Audit	0.50	0.20
Limited Review	1.00	-
Certification Fees	0.20	-
Total	3.70	1.00

Note 25: Depreciation and amortization expense

Particulars	For the year ended March 31st, 2025	For the year ended March 31st, 2024
Depreciation of tangible assets	21.14	17.99
Total	21.14	17.99

Note 26: Finance costs

Particulars	For the year ended March 31st, 2025	For the year ended March 31st, 2024
Interest On Loan	14.62	24.30
Other Fees & Charges	1.54	8.70
Interest On Income Tax	6.60	3.57
Bank Charges	0.76	1.85
Total	23.53	38.42

Note 27: Prior Period Items

Particulars	For the year ended March 31st, 2025	For the year ended March 31st, 2024
Gratuity Expenses for FY 20-21, 21-22 and 22-23	-	6.12
Total	-	6.12

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MACOBS TECHNOLOGIES LIMITED

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Notes to financial statements as at March 31st, 2025

(All amount in lakhs INR unless otherwise stated)

Note 28: Related parties disclosures

As required under Accounting Standard 18 "Related Party Disclosure" (AS-18), followings are the details of transactions during the year with the related parties of the company :

A. List of related parties and nature of relationship where control exists

Name of Person	Designation/Relation
(i) Key Management Personnel	
Shivam Bhateja	Whole-time director and Promoter
Dushyant Gandotra	Managing Director and Promoter
Divya Gandotra	Non Executive Director and Promoter
Aditya Solanki (w.e.f 28-11-2023)	Chief Financial Officer
Sakshi Gupta (w.e.f 14-10-2024)	Company Secretary
Ankita Soni (Till 30-09-2024)	Company Secretary
(ii) Independent Directors	
Rachana Agarwal (w.e.f. 27-03-2025)	Additional / Independent Director
Chetan Kumar Joshi (w.e.f. 27-03-2025)	Additional / Independent Director
Priya Goel (Till 27-03-2025)	Independent Director
Sunil Kumar Rana (Till 27-03-2025)	Independent Director
(iii) Shareholder and Their Relatives having control/Significant Influences.	
Raman Talwar	Shareholder
(iv) Entities directly controlled by KMP / Shareholders / Relatives	
EMIAC Technologies Limited	Control of Kmp/directors
Nayab (Unregistered Partnership Firm)	Control of Kmp/directors
Acme Capital Market Private Limited	Control by Share holder
Acme Corporate Advisors Pvt. Ltd.	Control by Share holder
Acme Finvest Private Limited	Control by Share holder
Optume Legal Partners LLP	Control by Share holder

B. Disclosure in respect of transactions with Related Parties

Particulars	Nature of Transaction	As at March 31, 2025	As at March 31, 2024
Shivam Bhateja	Director Remuneration	24.00	16.00
Dushyant Gandotra	Director Remuneration	24.00	24.00
Divya Gandotra	Director Remuneration	-	8.00
Ankita Soni	Salary	1.75	-
Sakshi Gupta	Salary	1.40	-
Nayab (Unregistered Partnership Firm)	Loan Given	-	16.00
	Loan Repaid	-	6.60
EMIAC Technologies Limited	Advance to Supplier	100.00	-
Acme Capital Market Private Limited	Underwriting Commision	229.68	-
Acme Corporate Advisors Pvt. Ltd.	IPO Services	71.04	-
Acme Finvest Private Limited	Advisory / Consultancy Services	20.06	-
Optume Legal Partners LLP	Advance Given	26.00	-
EMIAC Technologies Limited	Advertisement Expense	209.13	0

C. Disclosure in respect of Outstanding Balances of Related Parties

Particulars	Nature of Transaction	As at March 31, 2025	As at March 31, 2024
Nayab (Unregistered Partnership Firm)	Loan Recoverable	-	9.40
Shivam Bhateja	Payable to Directors	1.24	4.66
	Remuneration Payable	3.10	-
Dushyant Gandotra	Payable to Directors	1.55	-
Acme Corporate Advisors Pvt. Ltd.	Security Deposits Given	100.00	100.00
Acme Finvest Private Limited	Amount Recoverable	1.62	1.62
EMIAC Technologies Limited	Advance to Supplier	100.00	-
Optume Legal Partners LLP	Security Deposits Given	100.00	100.00
Optume Legal Partners LLP	Amount Receivable	26.00	-

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Notes to financial statements as at March 31st, 2025

(All amount in lakhs INR unless otherwise stated)

Note 29: Disclosure under AS-20 "Earnings per share (EPS)"

Particulars	March 31st, 2025	March 31st, 2024
Opening equity shares (Nos.)	72,00,000	10,000
Equity shares issued during the period (Nos.)	25,95,200	71,90,000
Closing equity shares (Nos.)	97,95,200	72,00,000
Weighted average number of equity shares used as denominator for Basic/ Diluted EPS (Nos.)	89,98,865	49,98,374
Net profit/(loss) after tax used as numerator for Basic/Diluted EPS	2,60,60,800	2,15,18,136
Basic earnings per Share (Amount in ₹)	2.90	4.31
Diluted earnings per Share (Amount in ₹)	2.90	4.31
Face value per share (Amount in ₹)	10	10

Note 30: Foreign currency Income/Expenditure

Foreign currency expenditure during the year

Particulars	March 31st, 2025	March 31st, 2024
Forex Expenses during the Year	107.4	65.7

Foreign currency Income during the year

Particulars	March 31st, 2025	March 31st, 2024
Forex income during the year	74.41	53.44

Note 31: Liabilities Relating to Employee Benefits

(i) Defined Contribution plan

The Company has classified the various benefits provided to employees as under

- (a) Employee State Insurance Fund
- (b) Employee Provident Fund

The Expenses recognised during the period towards defined contribution plan

Particular	March 31st, 2025	March 31st, 2024
Employer's Contribution to Employee Provident Fund & ESI	0.46	0.22
	0.46	0.22

(ii) Defined benefit plan- Gratuity

For details about the related employee benefits expense, refer to **note 23**.

The Company has a defined benefit gratuity plan in India, governed by the Payment of Gratuity Act, 1972. The plan entitles an employee, who has rendered at least five years of continuous service, to gratuity at the rate of fifteen days wages for every completed year of service or part thereof in excess of six months, based on the rate of wages last drawn by the employee concerned. The Company has not created any specific fund for this liability.

The following table shows a reconciliation from the opening balances to the closing balances for the net defined benefit (asset) liability and its components. (As per Report of TransValue Consultants "Gratuity Valuer")

(a) Changes in present value of defined benefit obligations:

Particulars	March 31st, 2025	March 31st, 2024
Balance at the beginning of the year	14.70	6.12
Service Cost	4.83	4.27
Interest cost	1.21	0.45
Past service cost	-	-
Benefits paid	-	-
Actuarial (gains) losses recognised in other comprehensive income	0.19	3.87
Balance at the end of the year	20.92	14.70

(b) Expense recognised in profit or loss

Particulars	March 31st, 2025	March 31st, 2024
Current service cost	4.83	4.27
Interest cost	1.21	0.45
Past service cost	-	-
Net Actuarial Losses/(Gains) recognised during the year	0.19	3.87
Total	6.22	8.58

(c) Remeasurements recognised in other comprehensive income

Particulars	March 31st, 2025	March 31st, 2024
Actuarial (gain)/loss arising from experience adjustment	-	-
Actuarial (gain) / loss arising from change in financial assumptions	0.59	0.25
Actuarial (Gain)/Loss on arising from Change in Demographic Assumption	(0.40)	3.62
Total	0.19	3.87

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(d) Actuarial assumptions

Principal actuarial assumptions at the reporting date (expressed as weighted averages):

Particulars	March 31st, 2025	March 31st, 2024
Economic assumptions		
Discount rate	6.64%	7.09%
Future salary growth	10.00%	10.00%
Demographic assumptions		
Retirement age (Years)	55	55
Mortality table	IALM (2012 - 14) Ultimate	IALM (2012 - 14) Ultimate
Attrition rate (Percentage)	12.50%	12.50%

Risk exposure:

The defined benefit plan is exposed to a number of risks, the most significant of which are detailed below:

Change in discount rates: A decrease in discount yield will increase plan liabilities, Mortality table: The gratuity plan obligations are to provide benefits for the life of the member, so increase in life expectancy will result in an increase in plan liabilities, Future salary growth: Salary growth rate impact plan liabilities.

(e) Bifurcation of defined benefit obligation at the end of the year

Particulars	March 31st, 2025	March 31st, 2024
Non-current	18.69	14.60
Current	2.23	0.10
Total	20.92	14.70

Note 32: Balance of Loans, Debtors & Creditors are subject to confirmations.**Note 33:** Claim against the company not acknowledged as debt –NIL**Note 34:** The Company has conducted the Impairment test as of 31st March 2025 as per AS-28 “impairment of Assets” and found that recoverable amount of the assets is not less than the carrying amount.**Note 35:** Liabilities for Leave Encashment is NIL as on 31.03.2025.**Note 36:** Contingent Liabilities for the Year ended against Company Rs. NIL.*(This space has been left blank intentionally)*

Note 37: Financial Ratios

Ratios	March 31st, 2025	March 31st, 2024	% Change
Current ratio	9.55	3.32	187.68%
Debt-Equity Ratio	0.02	0.24	(90.91)%
Debt Service Coverage Ratio	2.09	14.38	(85.45)%
Return on equity	0.09	0.22	(57.63)%
Inventory turnover ratio	43.95	130.84	(66.41)%
Trade receivables turnover ratio	20.36	127.09	(83.98)%
Trade payables turnover ratio	23.23	13.48	72.34%
Net capital turnover ratio	0.84	1.80	(53.27)%
Net profit ratio	0.11	0.12	(9.34)%
Return on capital employed (ROCE)	0.13	0.30	(57.15)%
Return on Investment	0.14	0.20	(29.81)%

Note: Reasons (for variance more than 25%)

- a. Current ratio:** The improvement in the Current Ratio is primarily attributable to a significant increase in Current Assets."
b. Debt-Equity Ratio: The ratio has decreased due to a significant increase in Total Equity."
c. Debt Service Coverage Ratio: The ratio has decreased due to a significant increase in Total Debts."
d. Return on equity: . This is mainly due to the significant increase in equity shareholder funds compared to our net profit.
e. Inventory turnover ratio: This is mainly due to the significant increase in Purchase and impact on our Closing stock.
f. Trade receivables turnover ratio: This is mainly due to the significant increase in Sale compared to our net profit.
g. Trade payables turnover ratio: In this reporting period, we noticed a positive change in our Trade Payable Turnover Ratio, signaling improved management of trade payables.
h. Net capital turnover ratio: This is mainly due to the significant increase in Net Capital compared to our Sales.
i. Return on capital employed (ROCE): This is mainly due to the significant increase in Net Capital compared to our EBIT.
J.Return on Investment ratio: This is mainly due to the significant increase in Value of Investment .

Note 38: Additional Disclosure

- (i) The Company does not own or has its name any benami Property .No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
(ii) The Company has not been declared as willful defaulter by any bank or financial Institution or other lender.
(iii) The Company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
(iv) There are no transaction which involved undisclosed income during the year in the tax assessments under the Income Tax Act, 1961.
(v) There are no charges or satisfaction yet to be registered with ROC beyond the statutory period
(vi) There are no funds which have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise,
a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company,or
b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
(vii) There are no funds which have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:
a) directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
b) provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.
(viii) The Company (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016) has no CICs as part of the Company.
(ix) The Company's immovable property title deeds are held only in the name of the Company, Currently no immovable property held by company
(x) No loans or advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person,
(a) that repayable on demand or
(b) without specifying any terms or period of repayment.
(xi) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
(xii) The Company has complied with the number of layers prescribed under Companies Act, 2013.
(xiii) Corporate social Responsibility (CSR) U/s 135 of Company act is not applicable on the company.
(xiv) Previous year figures have been regrouped and reclassified where necessary for the purpose of comparison.

As per our report of even date
FOR NGMKS & ASSOCIATES
Firm registration number: 024492N
Chartered Accountants

Nitin Goyal
Partner
M. No.: 517698
Place: Delhi
Date: 30th May, 2025
UDIN:25517698BMMXLE9250

on behalf of the board of directors
FOR MACOBS TECHNOLOGIES LIMITED

Sd/-	Sd/-
(Whole Time Director) Shivam bhateja DIN: 07674360	(Managing Director) Dushyant Gandotra DIN: 08360731
Sd/-	Sd/-
(Chief Financial Officer) Aditya Solanki Pan: BELPS2581A	(Company Secretary) Sakshi Gupta Pan: BPHPG3116E

MACOBS TECHNOLOGIES LIMITED
(CIN - U74999RJ2019PLC066608)

Note 10: Property, Plant & Equipments

DEPRECIATION AS PER COMPANIES ACT		GROSS BLOCK				DEPRECIATION / AMORTIZATION				NET BLOCK	
S. No.	Particulars	As at April 1st, 2024	Addition during the Year	Ded. / Adj. During The Year	As at March 31st, 2025	Upto April 1st, 2024	For the Year ended March 31st, 2025	Ded. / Adj. during the Year	Upto March 31st, 2025	As at March 31st, 2025	As at March 31st, 2024
1	Mobile Phone and Office Equipment	8.56	2.09	-	10.65	5.13	1.69	-	6.82	3.83	3.43
2	Furniture and Equipment	2.23	7.99	-	10.22	1.01	0.47	-	1.48	8.74	1.22
3	Computer Accessories	8.77	3.00	-	11.77	6.18	2.39	-	8.57	3.20	2.59
4	Air Conditoner	1.51	-	-	1.51	0.43	0.28	-	0.71	0.80	1.08
5	Car	52.13	-	-	52.13	14.99	11.60	-	26.59	25.54	37.14
6	Plant and Machinery	30.25	-	-	30.25	4.29	4.70	-	8.99	21.26	25.96
	TOTAL	103.45	13.07	-	116.52	32.02	21.14	-	53.16	63.36	71.42
	Previous Year	34.01	69.44		103.45	14.03	17.99		32.02	71.42	19.98

on behalf of the board of directors
FOR MACOBS TECHNOLOGIES LIMITED

Sd/-
(Whole Time Director)
Shivam bhateja
DIN: 07674360

Sd/-
(Managing Director)
Dushyant Gandotra
DIN: 08360731

Sd/-
(Chief Financial Officer)
Aditya Solanki
Pan: BELPS2581A

Sd/-
(Company Secretary)
Sakshi Gupta
Pan: BPHPG3116E