

Date : 14.11.2024

The Listing Department  
National Securities Depository Limited  
Trade World, A Wing  
Kamala Mills Compound, Lower Parel  
Mumbai – 400013.

Ref: NSE SYMBOL: MAXPOSURE

**Sub: Outcome of Board Meeting of the Company held on 14<sup>th</sup> November 2024 pursuant to Regulation 30 and 33 of SEBI (Listing Obligation & Disclosure Requirements), Regulations 2015.**

With reference to the afore-mentioned subject and pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby want to inform you that the Board of Directors in their meeting held today, i.e., on Thursday, 14<sup>th</sup> November 2024 at the registered office of the company which commenced at 04:45 PM and concluded at 6:00 PM inter-alia has:

- Considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended on 30<sup>th</sup> September 2024 pursuant to Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Limited Review Report Provided by the Statutory auditor.

**By Order of the Board of Directors  
For Maxposure Limited**

**Sakshi Mishra  
Company Secretary & Compliance Officer  
(ACS 49605)**





**Independent Auditors' Review Report on the Half Yearly unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To**  
**The Board of Directors of**  
**Maxposure Limited (Formerly known as Maxposure Media Group India Private Limited)**  
**Delhi**

**Report on the Audit of the Standalone Financial Results**

**Opinion**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Maxposure Limited (Formerly known as Maxposure Media Group India Private Limited)** (the "Company") for the half year ended on September 30, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Statement, which is the responsibility of the company's management and approved by the company's board of directors Has been prepared and presented in accordance with the requirements of the Listing Regulations in this regard and is in accordance with the recognition and measurement principles laid down in Accounting Standards-25 "Interim Financial Reporting" prescribed under sect -133 of the companies Act , 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

**Basis for Opinion**

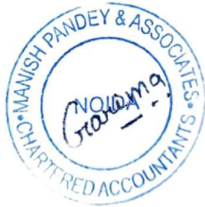
3. We conducted our review of the statement in accordance with the standards on Review Engagements (SRE) 2410, 'Review of Interim Financial Information performed by the Institute of Chartered Accountants of India the standard required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of primarily of making inquires of company personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope then audit conducted in accordance with standards n Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an Audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in all material respects in accordance with recognition and measurement principles laid down in the aforesaid accounting standards specified under sect -133 of the companies Act , 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in term of listing regulations, including the manner in which it is to be disclosed, or that in contain any material misstatement.

**For Manish Pandey & Associates**

Chartered Accountants

FRN – 019807C



Garima Gulati

(Partner)

Membership No. -420785

UDIN- **24420785BLNIDK4686**

Date: 14-11-2024

Place: Noida

**Maxposure Limited**  
(Formerly known as "Maxposure Private Limited" and "Maxposure Media Group India Private Limited")  
CIN: U22229DL2006PLC152087

STANDALONE UNAUDITED BALANCE SHEET AS AT SEPTEMBER 30, 2024

(₹ In Lakhs)

Sr. No.	Particulars	As at	
		30.09.2024	31.03.2024
		Unaudited	Audited
<b>EQUITY AND LIABILITIES</b>			
1)	<b>Shareholders Funds</b>		
	Share Capital	2,274.10	2,274.10
	Reserves & Surplus	3,829.80	3,349.28
2)	<b>Non - Current Liabilities</b>		
	Long-term Borrowings	95.64	114.50
	Deferred Tax Liabilities	-	-
	Long-term Provisions	99.90	72.90
3)	<b>Current Liabilities</b>		
	Short Term Borrowings	35.97	33.55
	Trade Payables	854.82	402.82
	Other Current liabilities	157.10	246.12
	Short Term Provisions	537.70	565.85
	<b>TOTAL</b>	<b>7,885.04</b>	<b>7,059.12</b>
<b>ASSETS</b>			
1)	<b>Non Current Assets</b>		
	Property, Plant & Equipment and Intangible Assets		
	- Property, Plant & Equipment	329.91	321.56
	- Intangible Assets	6.20	3.03
	- Capital Work-in-Progress	-	-
	Non-Current Investments	2,793.15	2,793.15
	Deferred Tax Assets	13.12	5.57
	Long-term Loans & Advances	78.22	50.20
	Other Non-current assets	305.98	170.36
2)	<b>Current Assets</b>		
	Current Investment	-	-
	Inventories	31.68	40.63
	Trade Receivables	1,896.47	1,603.12
	Cash and Bank Balance	1,710.97	1,887.86
	Short term loan and advances	318.77	86.51
	Other current assets	400.57	97.14
	<b>TOTAL</b>	<b>7,885.04</b>	<b>7,059.12</b>

For and on behalf of the Board of  
Directors of  
Maxposure Limited

Prakash Johari  
(Managing Director)  
DIN - 01891273

Place - New Delhi  
Date - 14-11-2024

**Maxposure Limited**  
(Formerly known as "Maxposure Private Limited" and "Maxposure Media Group India Private Limited")  
CIN: U22229DL2006PLC152087

**STATEMENT OF STANDALONE UNAUDITED PROFIT AND LOSS FOR THE HALF YEAR ENDING SEPTEMBER 30, 2024**

(₹ In Lakhs)

Particulars	For the Half Year Ended			For the year ended
	30.09.2024	31.03.2024	30.09.2023	March, 31 2024
	Unaudited	Audited	Audited	Audited
<b>A INCOME</b>				
Revenue from Operations	2,806.03	2,265.24	2,016.14	4,281.38
Other Income	76.73	50.45	34.87	85.32
<b>Total Income (A)</b>	<b>2,882.76</b>	<b>2,315.69</b>	<b>2,051.01</b>	<b>4,366.69</b>
<b>B EXPENDITURE</b>				
Purchase of Stock-in-Trade				
Cost of material consumed	119.92	89.21	87.47	176.68
Direct Expenses	1,500.28	1,265.59	792.97	2,058.56
Changes In Inventories Of Work In Progress ,Finished Goods & Stock-In-Trade	-	-	-	-
Employee benefits expense	373.53	342.42	250.34	592.76
Finance costs	5.87	23.21	28.97	52.18
Depreciation and amortization expense	36.91	28.51	25.23	53.75
Other expenses	204.10	151.14	278.27	429.40
<b>Total Expenses (B)</b>	<b>2,240.61</b>	<b>1,900.09</b>	<b>1,463.25</b>	<b>3,363.33</b>
<b>C Profit before extraordinary items and tax(A-B)</b>	<b>642.14</b>	<b>415.60</b>	<b>587.76</b>	<b>1,003.36</b>
Prior period items (Net)	-	-0.50	-87.97	-88.47
<b>Profit before exceptional, extraordinary items and tax</b>	<b>642.14</b>	<b>416.10</b>	<b>675.73</b>	<b>1,091.83</b>
Exceptional items	-	-	-	-
<b>Profit before extraordinary items and tax</b>	<b>642.14</b>	<b>416.10</b>	<b>675.73</b>	<b>1,091.83</b>
Extraordinary items	-	-	-	-
<b>D Profit before tax</b>	<b>642.14</b>	<b>416.10</b>	<b>675.73</b>	<b>1,091.83</b>
<b>E Tax Expense:</b>				
(i) Current tax	169.17	2.91	300.77	303.68
(ii) Deferred tax expenses/(credit)	-7.55	-2.52	19.28	16.76
(iii) Short /excess provision for tax				
<b>Total Expenses (D)</b>	<b>161.62</b>	<b>0.39</b>	<b>320.05</b>	<b>320.44</b>
<b>F Profit for continuing operations(C-D)</b>	<b>480.53</b>	<b>415.71</b>	<b>355.68</b>	<b>771.39</b>
<b>G Paid up Equity Share Capital (Face Value ₹ 10 each)</b>	<b>2,274.10</b>	<b>2,274.10</b>	<b>332.02</b>	<b>2,274.10</b>
<b>Reserve excluding revaluation reserve as per the balance sheet</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,349.28</b>
<b>H Earnings per share (Face value of ₹ 10/- each):</b>				
i. Basic	2.11	1.83	10.71	3.39
ii. Diluted	2.11	1.83	10.71	3.39

For and on behalf of the Board of  
Directors of  
Maxposure Limited

Prakash Johari  
(Managing Director)  
DIN - 01891273

Place - New Delhi  
Date - 14-11-2024

<b>Maxposure Limited</b> (Formerly known as "Maxposure Private Limited" and "Maxposure Media Group India Private Limited") <b>STANDALONE UNAUDITED CAS FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30,2024</b>		
(₹ In Lakhs)		
Particulars	For the half year ended September 30, 2024	For the year ended March, 31 2024
<b>Cash Flow From Operating Activities:</b>		
Net Profit before tax as per Profit And Loss A/c	642.14	1,091.83
<b>Adjustments for:</b>		
Finance Cost	5.87	52.18
Gratuity Provision	22.40	14.68
Leave Encashment	4.08	3.64
Interest Income	-	62.19
Profit on sale of fixed asset	-	5.01
Bad debts written off	11.79	-
Depreciation and Amortisation Expense	36.91	53.75
<b>Operating Profit Before Working Capital Changes</b>	<b>723.20</b>	<b>1,283.28</b>
Adjusted for (Increase)/Decrease in operating assets		
Inventories	8.95	(3.08)
Trade receivables	(305.14)	(451.68)
Loans & advances	(232.26)	(3.42)
Other assets	(303.43)	(88.85)
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade payables	452.00	(664.75)
Other current liabilities and provisions	(285.82)	(37.73)
<b>Cash Generated From Operations Before Extra-Ordinary Items</b>	<b>57.51</b>	<b>33.78</b>
Net Income Tax paid/ refunded	-	-
<b>Net Cash Flow from/(used in) Operating Activities: (A)</b>	<b>57.51</b>	<b>33.78</b>
Net Purchase of property, plant & equipment and intangible assets		
Sale of property, plant & equipment	-	7.66
Interest Income Received	-	(62.19)
Investment in Subsidiaries	-	(145.00)
Non Current Investment	-	(157.71)
Non Current Loan advance & other Assets	(163.65)	-
<b>Net Cash Flow from/(used in) Investing Activities: (B)</b>	<b>(212.08)</b>	<b>(560.80)</b>
<b>Cash Flow from Financing Activities:</b>		
Proceeds/(Repayment) of Borrowings	(16.44)	(112.55)
Fresh Issue of Share (including Securities Premium)	-	2,026.20
Finance Cost Paid	(5.87)	(52.18)
Loan & advance Recovered	-	516.65
Share Issue Expenses	-	(186.81)
<b>Net Cash Flow from/(used in) Financing Activities (C)</b>	<b>(22.32)</b>	<b>2,191.32</b>
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(176.88)	1,664.30
Cash & Cash Equivalents As At Beginning of the Year	1,887.86	223.56
Cash & Cash Equivalents As At End of the Year	<b>1,710.98</b>	<b>1,887.86</b>
0		
Note: The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.		
<b>For and on behalf of the Board of Directors of Maxposure Limited</b>		
Prakash Johari (Managing Director) DIN - 01891273		
Place -New Delhi	-	-
Date - 14-11-2024	-	-

## **Notes to Financial Results**

1. The above unaudited Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on November 14<sup>th</sup>, 2024.
2. The Results for the half year ended and year ended 30<sup>th</sup> September, 2024 are reviewed by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
4. The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20). EPS for the half year ended on March 31, 2024 September 2024 and 2023 are not annualized.
5. The comparative results and other information for the six months ended September 30, 2023 have been limited reviewed by the statutory auditors of the Company and for the six months ended March 31, 2024 have been audited by the statutory auditors of the Company. The management has exercised the necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
6. The group have only one "Reportable Operating Segment" in line with the Indian Accounting Standard (AS-17) – "Operating Segment".
7. Figures relating to Corresponding/Previous periods have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

**BY order of the Board of Directors**  
**For Maxpsoure Limited**  
**(Formerly Maxpsoure Media Group India Pvt Ltd)**

**Prakash Johari**  
**Managing Director**  
**DIN-01891273**



**MANISH PANDEY AND ASSOCIATES**

Chartered Accountants

B 102, First Floor, Sector 6, Noida-201301 Uttar Pradesh

Phone : 9910236769, E-Mail : camanishpandey@hotmail.com

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**Independent Auditor's Review Report on the half yearly Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To**

**The Board of Directors of**

**Maxposure Limited (Formerly known as Maxposure Media Group India Private Limited)**

**New Delhi**

**Report on the audit of the Consolidated Financial Results**

**Opinion**

- I. We have reviewed the accompanying statement of unaudited consolidated financial results of **Maxposure Limited (Formerly known as Maxposure Media Group India Private Limited)** {the "Holding Company" or "Company"} and its share of the net profit after tax of an associate for the half year ended September 30, 2024, along with notes (the "Statement"), attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
- II. The statement includes unaudited results of following Subsidiary :
  - Bluebird Advertising Private Limited ( Subsidiary Company)
- III. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard-25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended (the Act), read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- IV. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the circular no. CIR/CFD/CMDI/44/2019 dated March 29, 2019, issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- V Based on our review conducted and procedure performed as per para 3 above and management certified financial information and read par 6 below, nothing further has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act, read with relevant Rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

## VI Other Matters

We did not review the unaudited financial results of one associate Company, wherein Company's, share of profit is Rs. 22.04 lakhs for the half year ended September 30, 2024. Financial information of associate duly certified by the statutory auditor is furnished to us. Our report, to the extent it concerns to this associate on the unaudited consolidated financial results is based solely on the auditor's certified financial results. This associate Company is not considered material to the Company. Our conclusion on the Statement is not modified in respect of above matters.

### For Manish Pandey & Associates

Chartered Accountants

FRN – 019807C



Garima Gulati

(Partner)

Membership No. -420785

UDIN- 24420785BLNIDL6049

Date: 14-11-2024

Place: Noida

**Maxposure Limited**  
(Formerly known as "Maxposure Private Limited" and "Maxposure Media Group India Private Limited")  
CIN: U22229DL2006PLC152087

**CONSOLIDATED UNAUDITED BALANCE SHEET AS AT SEPTEMBER 30, 2024**

(₹ In Lakhs)

Sr. No.	Particulars	For the year	For the year
		September 30, 2024	Ended March 31, 2024
		Unaudited	Audited
	<b>EQUITY AND LIABILITIES</b>		
1)	<b>Shareholders Funds</b>		
	Share Capital	2,274.10	2,274.10
	Reserves & Surplus	3,891.02	3,388.46
2)	<b>Non - Current Liabilities</b>		
	Long-term Borrowings	95.64	114.50
	Deferred Tax Liabilities	-	-
	Long-term Provisions	99.90	72.90
3)	<b>Current Liabilities</b>		
	Short Term Borrowings	72.41	33.55
	Trade Payables	883.81	519.13
	Other Current liabilities	164.01	295.98
	Short Term Provisions	556.39	739.21
	<b>TOTAL</b>	<b>8,037.28</b>	<b>7,437.84</b>
	<b>ASSETS</b>		
1)	<b>Non Current Assets</b>		
	Property, Plant & Equipment and Intangible Assets		
	- Property, Plant & Equipment	330.82	321.56
	- Intangible Assets	6.20	3.03
	- Capital Work-in-Progress	-	-
	Goodwill on Consolidation	76.11	76.11
	Non-Current Investments	2,650.95	2,648.15
	Deferred Tax Assets	13.09	5.57
	Long-term Loans & Advances	78.22	50.20
	Other Non-current assets	305.98	170.36
2)	<b>Current Assets</b>		
	Current Investment	-	-
	Inventories	31.68	40.63
	Trade Receivables	1,896.47	1,986.20
	Cash and Bank Balance	1,868.48	1,944.64
	Short term loan and advances	324.90	93.46
	Other current assets	454.38	97.94
	<b>TOTAL</b>	<b>8,037.28</b>	<b>7,437.84</b>

For and on behalf of the Board of Directors  
of  
Maxposure Limited

Prakash Johari  
(Managing Director)  
DIN - 01891273

Place - New Delhi  
Date - 14-11-2024

**Maxposure Limited**  
(Formerly known as "Maxposure Private Limited" and "Maxposure Media Group India Private Limited")  
CIN: U22229DL2006PLC152087

**STATEMENT OF CONSOLIDATED PROFIT AND LOSS FOR THE PERIOD ENDING SEPTEMBER 30, 2024**

(₹ In Lakhs)

Sr. No.	Particulars	For the Half Year Ended		For the Year ended
		30.09.2024	31.03.2024	31.03.2024
		Unaudited	Audited	Audited
<b>A</b>	<b>INCOME</b>			
	Revenue from Operations	3,107.62	2,711.61	4,727.75
	Other Income	76.89	51.79	86.66
	<b>Total Income (A)</b>	<b>3,184.51</b>	<b>2,763.40</b>	<b>4,814.41</b>
<b>B</b>	<b>EXPENDITURE</b>			
	Purchase of Stock-in-Trade	243.37		
	Cost of material consumed	119.92	89.21	176.68
	Direct Expenses	1,500.28	1,653.54	2,446.51
	Changes In Inventories Of Work In Progress ,Finished Goods & Stock-In-Trade	-	-	-
	Employee benefits expense	400.06	348.25	598.59
	Finance costs	5.87	23.21	52.18
	Depreciation and amortization expense	37.00	28.51	53.75
	Other expenses	206.59	154.53	432.80
	<b>Total Expenses (B)</b>	<b>2,513.11</b>	<b>2,297.26</b>	<b>3,760.50</b>
<b>C</b>	<b>Profit before extraordinary items and tax(A-B)</b>	<b>671.40</b>	<b>466.14</b>	<b>1,053.90</b>
	Prior period items (Net)	-	-0.50	-88.47
	<b>Profit before exceptional, extraordinary items and tax</b>	<b>671.40</b>	<b>466.64</b>	<b>1,142.37</b>
	Exceptional items	-	-	-
	<b>Profit before extraordinary items and tax</b>	<b>671.40</b>	<b>466.64</b>	<b>1,142.37</b>
	Extraordinary items	-	-	-
<b>D</b>	<b>Profit before tax</b>	<b>671.40</b>	<b>466.64</b>	<b>1,142.37</b>
<b>E</b>	<b>Tax Expense:</b>			
	(i) Current tax	176.37	14.27	315.04
	(ii) Deferred tax expenses/(credit)	(7.52)	(2.52)	16.76
	(iii) Short /excess provision for tax	-	-	-
	<b>Total Expenses (E)</b>	<b>168.84</b>	<b>11.75</b>	<b>331.80</b>
<b>F</b>	<b>Profit for the year (D-E)</b>	<b>502.56</b>	<b>454.89</b>	<b>810.57</b>
<b>G</b>	<b>Minority Interest</b>		-	-
<b>H</b>	<b>Profit for continuing operations (F-G)</b>	<b>502.56</b>	<b>454.89</b>	<b>810.57</b>
	Paid up Equity Share Capital (Face Value ₹ 10 each)	2,274.10	2,274.10	2,274.10
	Reserve excluding revaluation reserve as per the balance sheet			
<b>G</b>	<b>Earnings per share (Face value of ₹ 10/- each):</b>			
	<b>i. Basic</b>	<b>2.21</b>	<b>2.00</b>	<b>3.56</b>
	<b>ii. Diluted</b>	<b>2.21</b>	<b>2.00</b>	<b>3.56</b>

For and on behalf of the Board of Directors of  
Maxposure Limited

Prakash Johari  
(Managing Director)  
DIN - 01891273

Place -New Delhi  
Date - 14-11-2024

**Maxposure Limited**

(Formerly known as "Maxposure Private Limited" and "Maxposure Media Group India Private Limited")

**CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024**

Particulars	For the half year ended september, 30 2024	For the year ended March, 31 2024
<b>Cash Flow From Operating Activities:</b>		
Net Profit before tax as per Profit And Loss A/c	671.40	1,131.01
<b>Adjustments for:</b>		
Finance Cost	5.87	240.98
Gratuity Provision	22.40	14.68
Leave Encashment	4.08	3.64
Interest Income	-	62.19
Profit on sale of fixed asset		5.01
Bad debts written off	11.79	0.48
Depreciation and Amortisation Expense	37.00	53.75
<b>Operating Profit Before Working Capital Changes</b>	<b>752.55</b>	<b>1,511.74</b>
Adjusted for (Increase)/Decrease in operating assets		
Inventories	8.95	(3.08)
Trade receivables	77.93	(804.54)
Loans & advances	(231.44)	(8.18)
Other assets	(356.45)	(89.64)
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade payables	364.68	(575.81)
Other current liabilities and provisions	(490.63)	185.49
<b>Cash Generated From Operations Before Extra-Ordinary Items</b>	<b>125.60</b>	<b>215.99</b>
Net Income Tax paid/ refunded		
<b>Net Cash Flow from/(used in) Operating Activities: (A)</b>	<b>125.60</b>	<b>215.99</b>
Net Purchase of property, plant & equipment and intangible assets	(49.44)	(195.89)
Interest Income Received		(62.19)
Investment in Subsidiaries		(145.00)
Non Current Investment	(2.80)	(157.71)
<b>Net Cash Flow from/(used in) Investing Activities: (B)</b>	<b>(52.24)</b>	<b>(560.80)</b>
<b>Cash Flow from Financing Activities:</b>		
Proceeds/(Repayment) of Borrowings	20.00	(112.55)
Fresh Issue of Share (including Securities Premium)		2,026.20
Finance Cost Paid	(5.87)	(240.98)
Loan & advance Non Current	-163.65	516.65
Share Issue Expenses		(186.81)
<b>Net Cash Flow from/(used in) Financing Activities ©</b>	<b>(149.52)</b>	<b>2,002.52</b>
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(76.16)	1,657.71
Cash & Cash Equivalents As At Beginning of the Year	1,944.64	286.93
Cash & Cash Equivalents As At End of the Year	<b>1,868.48</b>	<b>1,944.64</b>

Note: The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.

For and on behalf of the Board of  
Directors of  
Maxposure Limited

-  
Prakash Johari  
(Managing Director)  
DIN - 01891273

Place - New Delhi  
Date - 14-11-2024

## **Notes to Financial Results**

1. The above unaudited consolidated Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on November 14<sup>th</sup>, 2024.
2. The Company as on the half year ended 30<sup>th</sup> September has following subsidiaries, with which the consolidated financials statements are prepared:
  - Blue Bird Advertising Private Limited
3. The Results for the half year ended and year ended on September 30, 2024 are reviewed by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
5. The consolidated figures for the half-year ended March 31, 2024 are balancing figures between audited figures in respect of the period starting from 26.12.2023 to 31.03.2024. which were audited by the statutory auditor and the unaudited half-year figures up to the period ended September 30, 2023 is not applicable on the company as prior to 26.12.2023 there were no subsidiary and associate company of the group. Hence, comparative figures for the half year ended as on 30<sup>th</sup> September 2023 has not been presented.
6. The figures for the half-year ended March 31, 2024 and are balancing figures between audited figures in respect of the full financial year and the audited year-to-date figures from 26.12.2023 to 31.03.2024 .
7. The group have only one "Reportable Operating Segment" in line with the Indian Accounting Standard (AS-17) – "Operating Segment".
8. Figures relating to Corresponding/Previous periods have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

**BY order of the Board of Directors**  
**For Maxpsoure Limited**  
**(Formerly Maxpsoure Media Group India Pvt Ltd)**

**Prakash Johari**  
**Managing Director**  
**DIN-01891273**