



GST : 08AANCM0020G1ZT
CIN : U74999RJ2019PLC066608

Macobs Technologies Limited

(Formerly known as Macobs Technologies Private Limited)

Office : 1st Floor Office No 2 Plot No 184, Sarthi Marg
Doctors Colony Near Sec-09 Chitrakoot Scheme,
Vaishali Nagar, Jaipur, Rajasthan, India, 302021
E-mail : team@macobstech.com

Date: 05.07.2025

To,

National Stock Exchange of India Limited
Listing Department, Exchange Plaza,
C-1, Block G, Bandra Kurla Complex,
Bandra (East), Mumbai, 400051 (India)

NSE Symbol: MACOBSTECH

Sub: Clarification for Financial Results

Dear Sir/ Madam,

This is in reference to email dated June 30, 2025 regarding clarification for financial results for the Half year and financial year ended 31st March 2025.

Re-submission Remarks:	Our Clarification:
1. Financial results submitted is not as per format prescribed by SEBI a. Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE is not attached b. In Declaration of unmodified opinion, the Company has incorrectly mentioned Standalone and Consolidated	a. We made the submission of Financial results in line with NSE email dated May 28, 2025 regarding filing of Financial results w.e.f. April 02, 2025 (Email attached- <u>Annexure- 1</u>). It did not specify disclosure of utilisation forming a part of Financial results. The Disclosure was submitted on NSE Portal, on the next day of submitting the financial result, i.e. May 31, 2025. b. In “Declaration of unmodified opinion”, the word “consolidated” was inadvertently added owing to the typographical error. The rectified declaration is attached herewith as <u>Annexure-2</u> for your reference.
2. Financial results submitted in XBRL with discrepancies_PBT and EPS mismatch with PDF & XBRL	a. The component of Tax expense in the PDF includes “Tax of earlier year” (Rs. 0.12 Lakhs), whereas in the XBRL Format, there is no specific column to enter such value, therefore the value was added under the head “Exceptional item”, due to which there stood difference of 0.12 (Rs. Lakhs) in PBT in PDF & XBRL Format



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	b. The value of EPS for the period half year ended March 31, 2025 was inadvertently input as 1.02 instead of 0.78. We have rectified the same and filed a revised XBRL. HTML file of the revised XBRL is attached herewith for your ready reference (<u>Annexure- 3</u>).
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We hope that our clarification fulfills the requirement.

Your Faithfully,

For Macobs Technologies Limited

SHIVAM
BHATEJA

Digitally signed by
SHIVAM BHATEJA
Date: 2025.07.05
16:27:03 +05'30'

Shivam Bhateja
Director
DIN: 07674360

**UPCOMING BOARD MEETING - Filing of Financial Results w.e.f. April 02, 2025**

1 message

<neaps@nse.co.in>

Wed, 28 May 2025 at 4:58 pm

To: compliance@macobstech.com

Dear Sir/Madam,

This has reference to the SEBI circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 (SEBI Circular) read with SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, and Exchange's circular Ref No: NSE/CML/2025/20 dated April 02, 2025.

With reference to the aforesaid Exchange's Circular dated April 02, 2025, it has been specified that the Quick Results module will no longer be available for the submission of the Financial Results in PDF mode.

Accordingly, pursuant to provisions of Regulation 30(6)(i) and sub-para 4 (h) of Schedule III Part A of SEBI LODR Regulations (hereinafter referred to as SEBI LODR), all the listed entities shall submit the Outcome of Board Meeting with only financial results as agenda on NEAPS portal in PDF form within 30 minutes or 3 hours as may be applicable, from the end of board meeting on the below path only:

Compliance > Announcements/Corporate Actions > Create announcement /Corporate Actions > Intimation type: Announcement > Regulation 30 Para A > Subject Outcome of board meeting > Type Financial results

Please also ensure that pursuant to Regulation 33 of SEBI LODR the following attachments are in SEBI prescribed formats and as per relevant accounting standards, forming part of financial results have been included in the PDF of Outcome of Board Meeting-Type>Financial Results:

- Statement of Assets and Liabilities (as per applicability)
- Profit & Loss Statement
- Cash Flow Statement (as per applicability)
- Statement on Impact of Audit Qualifications (for audit report with modified opinion-as per applicability) (this filing is mandatory for year ended period and voluntary for quarter ended period).
- Declaration for Unmodified Opinion (for audit report with unmodified opinion-as per applicability) (this filing is mandatory for year ended period and voluntary for quarter ended period).
- Audit Report or Limited Review Report for Standalone and Consolidated Financial Results (as the case maybe)
- Consolidated Financial Results (as per applicability)

Also, please note that Companies are required to submit segment reporting for every quarter and submit balancing figure note as per Regulation 33(3)(e), as may be applicable.

Further, Integrated Filing - Financial in XBRL mode to be submitted by the listed entities on the same date of submission of the financial results mentioned above to comply with the following compliances:

1. Full Results - Financial Results (Standalone and Consolidated, as may be applicable) and Statement on the Impact of Audit Qualifications / Declaration of Unmodified Audit Report (as may be applicable),
 2. Related Party Transactions Disclosure,
 3. Statement of Deviation(s) and variation(s),
 4. Disclosure on outstanding default on loans and debt securities.
- on the following path on NEAPS:

Compliance > Common XBRL Upload > Integrated Filing > Integrated Filing Financial

Please note that the NSE Integrated Filing - Financial XBRL can be used for filing at BSE, similarly Integrated Filing -Financial XBRL downloaded from BSE portal can be used for filing at NSE NEAPS portal.

Further note that the listed entities which are listed on both the stock exchanges (BSE and NSE), are required to submit Integrated Filing-Financials (XBRL) on both the stock exchanges (BSE and NSE) separately.

Further, in reference to our email dated April 22, 2025, the listed entities are required to provide Large Corporate Disclosure along with the Integrated Filing Financial XBRL for the period ended 31st March 2025, on NEAPS portal webpage.

Kindly download and submit fresh utilities as may be applicable on the date of submission. The same are attached in the mail for your reference.

NOTE: Kindly refer to updated Guidelines on Submission of Integrated Filing Financial (attached herewith).

In case of any concern, you may write to us on listingfr@nse.co.in

Please do not reply as this is a system generated email.

For and on behalf of
National Stock Exchange of India Limited
Listing Compliance

2 attachments

-  **Excel_utilities_Integrated_Filing__Finance_.zip**
3.9 MB
-  **Updated_Guidelines_on_Integrated_Filing-Financial.pdf**
169 KB



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Listing Department, Exchange Plaza,
C-1, Block G, Bandra Kurla Complex,
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NSE Symbol: MACOBSTECH

Sub: Declaration of unmodified opinion of Statutory Auditor

Dear Sir/ Madam,

This is in reference to Regulation 33 (3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016.

We, hereby confirm and declare that the Statutory Auditor of the Company, **M/s. NGMKS and Associates** (Firm Registration No.024492N) has issued Audit Report with unmodified opinion(s) in respect of Audited Standalone Financial Results for the half year and year ended March 31, 2025.

Kindly take the information on your record.

Your Faithfully,

For MACOBS TECHNOLOGIES LIMITED

For Macobs Technologies Limited


Director

SHIVAM BHATEJA
DIRECTOR
DIN: 07674360

General information about company		
Scrip code*	000000	
NSE Symbol*	MACOBSTECH	
MSEI Symbol*	NOTLISTED	
ISIN*	INE0R0J01010	
Name of company	MACOBS TECHNOLOGIES LIMITED	
Type of company	SME	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	30-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23-05-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Half Yearly	
Reporting Quarter	Yearly	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	Men grooming	
Start date and time of board meeting	30-05-2025 17:00	
End date and time of board meeting	30-05-2025 19:00	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	No	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	No	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	28-11-2023	
Indicate Company website link for updated RPT policy of the Company	https://macobstech.com/company-policy/	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There is no default on Loans and Debt securities.

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2024	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	706.23	2361.25
	Other income	28.91	32.84
	Total income	735.14	2394.09
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	551.96	1111.08
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-417.03	-512.99
(d)	Employee benefit expense	54.62	101.67
(e)	Finance costs	11.92	23.53
(f)	Depreciation, depletion and amortisation expense	10.89	21.14
(g)	Other Expenses		
1	Advertising expenses	287.33	677.25
2	Other expenses	128.87	619.95
	Total other expenses	416.2	1297.2
	Total expenses	628.56	2041.63
3	Total profit before exceptional items and tax	106.58	352.46
4	Exceptional items	0.12	0.12
5	Total profit before tax	106.7	352.58
6	Tax expense		
7	Current tax	50.95	113.95
8	Deferred tax	-21.06	-21.98
9	Total tax expenses	29.89	91.97
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	76.81	260.61
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	76.81	260.61
17	Other comprehensive income net of taxes	0	0
18	Total Comprehensive Income for the period	76.81	260.61
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		

21	Details of equity share capital			
	Paid-up equity share capital	979.52	979.52	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		1829.86	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.78	2.9	
	Diluted earnings (loss) per share from continuing operations	0.78	2.9	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.78	2.9	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.78	2.9	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	63.36
	Capital work-in-progress	
	Investment property	
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	
	Loans, non-current	203.23
	Other non-current financial assets	
	Total non-current financial assets	203.23
	Deferred tax assets (net)	28.02
	Other non-current assets	10
	Total non-current assets	304.61
2	Current assets	
	Inventories	810.64
	Current financial asset	
	Current investments	6.88
	Trade receivables, current	214
	Cash and cash equivalents	9.8
	Bank balance other than cash and cash equivalents	587.29
	Loans, current	541.3
	Other current financial assets	
	Total current financial assets	1359.27
	Current tax assets (net)	
	Other current assets	684.56
	Total current assets	2854.47
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	3159.08
	Total current assets	2854.47
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	3159.08
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	979.52
	Other equity	1829.86

	Total equity attributable to owners of parent	2809.38
	Non controlling interest	
	Total equity	2809.38
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	32.27
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
	Total non-current financial liabilities	32.27
	Provisions, non-current	18.69
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	50.96
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	29.26
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	8.12
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	74.07
	Total Trade payable	82.19
	Other current financial liabilities	
	Total current financial liabilities	111.45
	Other current liabilities	169.4
	Provisions, current	17.89
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	298.74
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	349.7
	Total equity and liabilities	3159.08
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-10-2024	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	352.58
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	23.53
	Adjustments for decrease (increase) in inventories	-512.98
	Adjustments for decrease (increase) in trade receivables, current	-196.02
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-314.94
	Adjustments for decrease (increase) in other non-current assets	-10
	Adjustments for other financial assets, non-current	-0.8
	Adjustments for other financial assets, current	-531.9
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	68.71
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	56.12
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	21.14
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	6.99
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-0.97
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	6.22
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-1398.88
	Net cash flows from (used in) operations	-1046.3
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	131.84
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-1178.14
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	13.07
	Proceeds from sales of investment property	0.97
	Purchase of investment property	0.84
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	6.99
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-5.95
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	1565.99
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-175.2
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	23.53
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	1367.26
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	183.17
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	183.17

	Cash and cash equivalents cash flow statement at beginning of period	413.92
	Cash and cash equivalents cash flow statement at end of period	597.09

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	NGMKS & Associates	Yes	30-04-2026

