



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: 14.11.2024

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

Sub: Outcome of the Board Meeting & Submission of Unaudited Financial Results for Half Year ended September 30, 2024

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held on Thursday, 14th November, 2024 has considered and approved the following:

- Approved the Unaudited Standalone Financial Results for the Half Year ended 30th September, 2024.

We hereby submit the following documents for your records:

A copy of the Unaudited Standalone Financial Results for the Half Year ended 30th September, 2024, Statement of Assets and Liabilities, Cash Flow Statements, Auditor's Report along with the Declaration under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of Board of Directors commenced at 05:30 P.M. and concluded at 06:00 P.M.

You are requested to take the above information on record.

Thanking You,

Yours faithfully,
For **MACOBS TECHNOLOGIES LIMITED**

CIN:
U74999RJ2019
PLC066608

DUSHYANT GANDOTRA
DIRECTOR
DIN: 08360731



Independent Auditor's Review Report on Half yearly Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
Macobs Technologies Limited
Jaipur

Introduction

We have reviewed the accompanying statement of unaudited financial results of "Macobs Technologies Limited" for half year ended 30th September 2024 ("the statement") which include the accompanying 'Statement of Unaudited Financial Results for the half year ended 30th September 2024 together with the relevant notes thereon (the "Statement"), The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

The statement is the responsibility of the Company's Management and has been approved by Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard prescribed under section 133 of the companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review issue a report on these financial statements is based on our review.

Scope of Review

1. We conducted our review in accordance with the Standards on Review Engagement (SRE) 2410 "Review of interim Financial Information performed by the Independent Auditor of the Entity" issued by Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

2. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

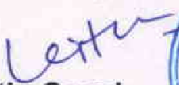




NGMKS & Associates,
Chartered Accountants

The review of Unaudited half year to date financial results for the period ended 30th September 2023, includes in the statement was carried out, was unaudited due to previously Company was unlisted entity hence not required to review for limited purpose by any Chartered Accountants firm. But for the Year ended 31st March 2024, includes in the statement was audited reported by M/s NAVP & Associates, Chartered Accountants. Who have expressed unmodified Conclusion vide their review report dated 27th June 2024 respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the statement. Our conclusion is not modified in respect of this matter.

For NGMKS & Associates
Chartered Accountants
Firm's Registration No. 024492N


Nitin Goyal

Partner

Membership No 517698

Place: New Delhi

Date: 14th November, 2024

UDIN: 24517698BKHHXJ8745



STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

(Rs. In Lacs)

Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
Equity & Liabilities		
1. Shareholders' funds		
(a) Share Capital	979.52	720.00
(b) Reserves and Surplus	2133.44	262.78
Sub-total - Shareholders' fund	3112.96	982.78
2. Non - Current Liabilities		
(a) Long Term Borrowings	45.99	61.52
(b) Deferred Tax Liabilities (Net)	-	-
(c) Long-term Provisions	14.60	14.60
Sub-total - Non-current liabilities	60.59	76.12
3. Current Liabilities		
(a) Short - Term Borrowings	49.55	188.61
(b) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises	286.80	13.48
(c) Other Current Liabilities	147.34	98.87
(d) Short - Term Provisions	373.09	83.60
Sub-total - Non-current liabilities	856.78	384.56
Total- Equity and Liabilities	4030.34	1443.46
Assets		
1. Non - Current Assets		
(a) Property, Plant and Equipments		
(i) Tangible Assets	62.14	71.42
(ii) Intangible Assets		
(iii) Capital work-in-progress		
(iv) Intangible assets under development		
(b) Other Non-current Investments		
(c) Other Non-current Assets	607.79	202.43
(d) Deferred Tax Assets (Net)	6.95	6.03
Sub-total - Non-current assets	676.87	279.88
2. Current Assets		
(a) Inventories	393.61	297.66
(b) Trade Receivables	670.43	17.98
(c) Cash and Other Bank balances	980.29	413.92
(d) Short - Term Loans and Advances	1299.81	423.77
(f) Current Investments	6.06	6.04
(f) Other Current Assets	3.27	4.21
Sub-total - Current assets	3353.47	1163.58
Total- Assets	4030.34	1443.46

For Macobs Technologies Limited

For Macobs Technologies Limited

Dushyant Gandotra
 Managing Director
 DIN : 08360731



Director

Place : Jaipur
 Date : 14.11.2024

MACOBS TECHNOLOGIES LIMITED
1st Floor Office No 2 Plot No 184, Sarthi Marg Doctors Colony Near Sec-09 Chitrakoot Scheme, Vaishali Nagar, Jaipur, Rajasthan,
India, 302021 CIN : U74999RJ2019PLC066608

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

Sr No.	Particulars	Half-year Ended		Financial Year Ended	
		30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1	Revenue From Operations				
	(a) Income from Operations	1655.02	890.00	2061.79	1478.08
	(b) Other Operating Income	-	-	-	-
	Revenue from Operations (a+b)	1655.02	890.00	2061.79	1478.08
2	Other Income	3.93	5.23	12.88	4.73
3	Total Income (1+2)	1658.95	895.23	2074.67	1482.81
4	Expenses				
	a Purchases of Stock-in-trade	559.12	370.32	841.66	312.20
	b Changes in inventories of Stock-in-trade	-95.96	-108.26	-238.01	-37.46
	c Employee benefits expenses	47.05	49.11	104.53	93.44
	d Finance Costs	11.61	12.55	33.00	13.70
	e Depreciation & Amortisation expenses	10.25	5.91	17.99	10.35
	f Other Expenses	881.00	479.14	1016.51	813.98
	Total Expenses	1413.08	808.77	1775.68	1206.21
5	Profit / (Loss) before Exceptional Items and tax (3-4)	245.87	86.46	298.99	276.60
6	Exceptional Items and Prior period Items	-	-	6.12	-
7	Profit/(Loss) before Tax (5-6)	245.87	86.46	292.87	276.60
8	Tax Expenses				
	(a) Current Tax	63.00	23.00	82.50	70.81
	(b) Deferred Tax	-0.92	-0.02	-4.81	-1.20
9	Profit for the Period (before adjustment for Associate (7-8))	183.79	63.48	215.18	206.99
10	Add : Share of (Profit)/Loss of Associate	-	-	-	-
11	Profit for the Period (after adjustment for Associate (9+10))	183.79	63.48	215.18	206.99
12	Paid-up Equity Share Capital (Face Value Rs.10/- Each)	979.52	303.00	720.00	1.00
13	Reserves excluding revaluation reserves	-	-	-	-
14	Earnings per Share (Basic and diluted)*	1.88	2.91	4.31	6.77
	* Not Annualised				

Date : 14.11.2024
Place : Jaipur

For Macobs Technologies Limited

For Macobs Technologies Limited

Dushyant Gandotra
Managing Director
DIN : 08360731



Director

MACOBS TECHNOLOGIES LIMITED
1st Floor Office No 2 Plot No 184, Sarthi Marg Doctors Colony Near Sec-09 Chitrakoot Scheme, Vaishali Nagar, Jaipur, Rajasthan,
India, 302021 CIN : U74999RJ2019PLC066608
STATEMENT OF CASH FLOWS AS AT 30TH SEPTEMBER, 2024

Particulars	(Rs. In Lacs)	
	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before Extraordinary Items and Tax	245.87	292.87
<i>Adjustments for:</i>		
Depreciation and Amortisation	10.25	17.99
Assets written off during the period	-	-
Interest Income	(2.95)	(11.23)
Exchange Gain	(0.03)	
Interest Expenses	11.41	24.30
Loan Processing and Service Fees	0.03	8.70
(Profit) / Loss on Sales of Investments	(0.13)	(1.22)
Operating Profit / (Loss) before Working Capital changes (i)	264.44	331.41
<i>Changes in Working Capital:</i>		
<i>Adjustments for (Increase) / Decrease in Operating Assets:</i>		
Inventories	(95.95)	(238.01)
Trade Receivables	(652.45)	(8.14)
Short-Term Loans and Advances	(862.23)	(117.67)
Other Current Assets	0.94	(3.02)
Other Non-Current Assets	(405.36)	(82.18)
<i>Adjustments for Increase / (Decrease) in Operating Liabilities:</i>		
Trade Payables	273.32	(54.29)
Other Liabilities	48.47	0.94
Provisions	289.49	26.84
Cash generated from Operations (ii)	(1,139.32)	(144.13)
Net Taxes paid (iii)	(63.00)	(82.50)
Net Cash Flow from / (used in) Operating Activities (A) (ii+iii)	(1,202.32)	(226.63)
B. Cash Flow from Financing Activities		
Borrowings	(154.59)	142.81
Interest Expenses	(11.41)	(24.30)
Loan Processing fees	(0.03)	(8.70)
Loan and Advances Given	(13.79)	(9.40)
Proceeds from Public Issue	1,946.40	517.00
Net Cash Flow from / (used in) Financing Activities (B)	1,766.58	617.42
C. Cash Flow from Investing Activities		
Purchase of Investments	(0.02)	(6.04)
Interest Income	2.95	11.23
Purchase of Fixed Assets (net)	(0.96)	(69.44)
Net Proceeds on Sales of Investments	0.13	1.22
Net Cash Flow from / (used in) Investing Activities (C)	2.10	(63.04)
Cash and Bank at the beginning of the period	413.92	86.18
Cash Flow during the period (A+B+C)	566.36	327.75
Cash and Bank at the end of the period	980.29	413.92

Place : Jaipur
Date : 14.11.2024

For Macobs Technologies Limited

For Macobs Technologies Limited

Dushyant Gandotra
Managing Director
DIN : 08360731



MACOBS TECHNOLOGIES LIMITED
1st Floor Office No 2 Plot No 184, Sarthi Marg Doctors Colony Near Sec-09 Chitrakoot Scheme, Vaishali Nagar,
Jaipur, Rajasthan, India, 302021 CIN : U74999RJ2019PLC066608

Notes:

- 1 The above unaudited financial results for the quarter ended on September 30, 2024 have been reviewed by the Audit Committee and have been approved by the Board of Directors in its meeting held on 14th November, 2024.
- 2 The unaudited Financial Statements are prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the rules made thereunder and in the format as prescribed under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 As the Company's business activity primarily falls within a single business and geographical segment, there are no additional disclosures to be provided in terms of Accounting Standards 17 on 'Operating Segment' issued by the "Institute of Chartered accountants of India"
- 4 The Company is in the process for MSMEs verification for their outstanding vendors, hence these are taken subject to confirmations. Further Stock has been considered without physical verification as certified by management.
- 5 Macobs Technologies Limited has received an amount of 1946.40 Lakhs being gross proceeds from Fresh IPO issue of equity share, Net proceeds after issue expenses in relation to such issue are proposed to be utilized and the utilization thereof are summarized as below:

(Rs in Lakhs)

Objects as started In the offer document	Projected utilization in the offer document	Actual utilization of funds till September 30 2024	Balanced amount to be utilized	Deviation and variation, if any
Issue Expenses	138.95	138.95	Nil	Nil
Customer Acquisition-Marketing and Awareness	200.00	200.00	Nil	Nil
Prepayment or repayment of a portion of certain outstanding borrowings availed by our Company	150.00	32.14	117.86	Nil
Working Capital Requirements	1,200.00	545.37	654.63	Nil
General Corporate Purpose	257.45	254.00	3.45	Nil
Total	1,946.40	1,170.48	775.92	

While progressing, Company are actively reevaluating the allocation of IPO proceeds to maximize shareholder value and enhance potential returns. This reassessment may lead to adjustments in the use of these funds, including the potential reallocation toward a new or existing project or exploration of acquisition opportunities.

So, Company expects new opportunity utilization of fund into business growth, into current financial year rather to wait for next financial year i.e. FY 2025-2026.

- 6 The Company's Identification Number (CIN) is currently U74999RJ2019PLC066608. However, as the company is now a listed entity, the CIN requires modification. The change request form has been submitted on the MCA portal, and approval is currently pending.
- 7 Previous half year/yearly figures have been rearranged and regrouped wherever necessary to make them comparable with current half year/yearly figures.
- 8 The results will be available on the Company's website "www.macobstech.com" and at the stock exchange website of NSE Limited "www.nseindia.com".

Place : Jaipur
Date : 14.11.2024

For Macobs Technologies Limited

For Macobs Technologies Limited

Dushyant Gandotra
Managing Director
DIN : 08360731



Director



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: 14.11.2024

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

Sub: Non-applicability of Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 "Disclosure of Related Party Transactions" for the Half Year ended 30th September, 2024.

Dear Sir/Madam,

This is to inform you that, read with Regulation 15 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the requirement of "Disclosure of Related Party Transactions" under Regulation 23 (9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 shall not be applicable to our Company as the Company is an SME Listed Company.

The securities of our Company are listed on NSE Emerge Platform; therefore, the Company is not required to make Related Party Disclosure as specified in regulation 23(9) of SEBI (LODR) Regulations, 2015, for the half year ended September 30, 2024.

You are requested to kindly take the above information on record.

Thanking You,

Yours faithfully,
For Macobs Technologies Limited

CIN:
U74999RJ2019
PLC066608

DUSHYANTH GANDOTRA
DIRECTOR
DIN: 08360731