

Date: 20th May' 2024

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1, Block-G,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400051

NSE Symbol: MAXPOSURE

Sub: Outcome of Board Meeting for approval of Audited Financial Results of the Company for the year ended on 31st March, 2024.

Dear Sir/Madam,

With reference to the above-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 Monday, 20th May 2024 at the registered office of the company which commenced at 04:00 PM and concluded at 05.30 PM inter-alia has:

- Considered and approved the Audited Financial Results of the Company for the year ended on 31st March, 2024 pursuant to Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the above information on record.

Thanking you.
Yours Faithfully,

For Maxposure Limited

PRAKAS Digitally signed by
PRAKASH JOHARI
H JOHARI Date: 2024.05.20
17:05:30 +05'30'

Prakash Johari
Managing Director



MANISH PANDEY AND ASSOCIATES

Chartered Accountants

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

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

Independent Auditor's Report on the Consolidated financial Results of the Maxposure Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

**To The Board of Directors of
Maxposure Limited**

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

We have audited the accompanying consolidated financial statements of Maxposure Limited (Formerly known as "Maxposure Private Limited" and "Maxposure Media Group India Private Limited") , ("the Company") and its subsidiary (the holding and its subsidiary together referred as "the group") for the half and year ended March 31, 2024 ("Consolidated Financial Statements"). The Consolidated Financial Statements attached herewith, being submitted by the holding company pursuant to the regulation 33 of SEBI(Listing Obligation and Disclosure Requirement) regulation, 2015 as amended (Listing Obligations)

In our opinion and to the best of our information and according to the explanations given to us and based on the consolidation of the reports of other auditors on the separate audited financial statements and financial information of the subsidiary, the consolidated financial statements;

- (i) Includes the standalone financial statements of Blue Bird Advertising Private Limited.
- (ii) are presented in accordance with the requirements of regulation 33 of listing regulation in this Regards.
- (iii) Give a true and fair view in conformity with recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated other financial information of the group for the year ended March 31, 2024.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013 . Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the consolidated Financial statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



Management and Board of Director's Responsibility for the consolidated financial statements

These consolidated financial results have been prepared on the basis of the Annual Financial Statements. The Holding Company's Board of Directors are responsible for the preparation of these consolidated financial results that give a true and fair view of the consolidated Net Profit/Loss and other financial information for the year ended 31st March, 2024 of the group in accordance with the recognition and measurement principles laid down in accounting standards and prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulations 33 of the Listing regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Board of Directors of the companies included in the group are responsible for assessing the group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective board of directors of the companies included in the group are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of Consolidated Financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

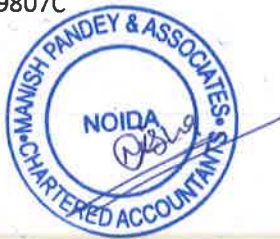
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design Audit



procedures that are appropriate in the circumstances. Under section 143 (3) (i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the annual consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Manish Pandey & Associates
Chartered Accountants
FRN - 019807C



CA Nisha Narayani
Partner
Mem No- 623330
UDIN: 24623330BKGWAA9777

Place : New Delhi
Date : 20/05/2024

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

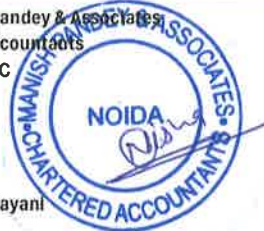
CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2024

ANNEXURE - I
(₹ in Lakhs except Share data & Ratio)

Sr. No.	Particulars	Annexure No.	For the year
			Ended March 31, 2024
			Audited
	EQUITY AND LIABILITIES		
1)	Shareholders Funds		
	a. Share Capital	V	2,274.10
	b. Reserves & Surplus	VI	3,388.46
2)	Non - Current Liabilities		
	a. Long-term Borrowings	VII	114.50
	b. Deferred Tax Liabilities		-
	c. Long-term Provisions	VIII	72.90
3)	Current Liabilities		
	a. Short Term Borrowings	IX	33.55
	b. Trade Payables	X	519.13
	c. Other Current liabilities	XI	295.98
	d. Short Term Provisions	XII	739.21
	TOTAL		7,437.84
	ASSETS		
1)	Non Current Assets		
	a. Property, Plant & Equipment and Intangible Assets	XII	
	- Property, Plant & Equipment		321.56
	- Intangible Assets		3.03
	- Capital Work-In-Progress		-
	b. Non-Current Investments	XIV	2,648.15
	c. Deferred Tax Assets	XV	5.57
	d. Long-term Loans & Advances	XVI	50.20
	e. Other Non-current assets	XVII	246.46
2)	Current Assets		
	a. Current Investment	XVIII	-
	a. Inventories	XIX	40.63
	b. Trade Receivables	XX	1,986.20
	c. Cash and Bank Balance	XXI	1,944.64
	d. Short term loan and advances	XXII	93.46
	e. Other current assets	XXIII	97.94
	TOTAL		7,437.84

See accompanying annexures forming part of the financial statements.

M/s Manish Pandey & Associates
Chartered Accountants
FRN - 019807C




CA Nisha Narayani
Partner
Mem No- 623330

Place : New Delhi
Date : 20-05-2024

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


Prakash Johari
(Managing Director)
DIN - 01891273


Uma Shankar Joshi
(CFO)


Sweta Johari
(Director)
DIN - 02770947


Sakshi Mishra
(Company Secretary)



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 MARCH 31, 2024 ANNEXURE - II (₹ In Lakhs except Share data & Ratio)				
Sr. No.	Particulars	Annexure No.	For the Half Year Ended	
			March 31, 2024	For the year Ended March 31, 2024
			Audited	Audited
A	INCOME			
	Revenue from Operations	XXIV	2,711.61	4,727.75
	Other Income	XXV	51.79	86.66
	Total Income (A)		2,763.40	4,814.41
B	EXPENDITURE			
	Purchase of Stock-In-Trade			
	Cost of material consumed	XXVII	89.21	176.68
	Direct Expenses	XXVIII	1,653.54	2,446.51
	Changes In inventories Of Work In Progress ,Finished Goods & Stock-In-Trade	XXIX	-	-
	Employee benefits expense	XXX	348.25	598.59
	Finance costs	XXXI	23.21	52.18
	Depreciation and amortization expense	XXXII	28.51	53.75
	Other expenses	XXXIII	154.53	432.80
	Total Expenses (B)		2,297.26	3,760.50
C	Profit before extraordinary Items and tax(A-B)		466.14	1,053.90
	Prior period Items (Net)		-0.50	-88.47
	Profit before exceptional, extraordinary Items and tax		466.64	1,142.37
	Exceptional items		-	-
	Profit before extraordinary Items and tax		466.64	1,142.37
	Extraordinary Items		-	-
D	Profit before tax		466.64	1,142.37
E	Tax Expense:			
	(I) Current tax		14.27	315.04
	(ii) Deferred tax expenses/(credit)	XV	(2.52)	16.76
	(iii) Short /excess provision for tax		-	-
	Total Expenses (D)		11.75	331.80
F	Profit for the year (C-D)		454.89	810.57
G	Minority interest		-	-
H	Earning attributable to Shareholder (F-G)		454.89	810.57
G	Earnings per share (Face value of ₹ 10/- each):			
	I. Basic		2.00	3.56
	II. Diluted		2.00	3.56

M/s Manish Pandey & Associates
Chartered Accountants
FRN - 019807C

CA Nisha Narayani,
Partner
Mem No- 623330

Place : New Delhi
Date : 20-05-2024

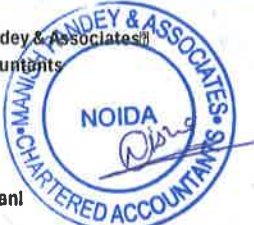





For and on behalf of the Board of Directors of
Maxposure Limited

Prakash Johari
(Managing Director)
DIN - 01891273

Uma Shankar Joshi
(CFO)

Sweta Johari
(Director)
DIN - 02770947

Sakshi Mishra
(Company Secretary)

Maxposure Limited (Formerly known as "Maxposure Private Limited" and "Maxposure Media Group India Private Limited") CONSOLIDATED CASH FLOW STATEMENT ANNEXURE - III	
Particulars	For the year Ended March 31, 2024
Cash Flow From Operating Activities:	
Net Profit before tax as per Profit And Loss A/c	1,131.01
Adjustments for:	
Finance Cost	240.98
Gratuity Provision	14.68
Leave Encashment	3.64
Interest Income	62.19
Profit on sale of fixed asset	5.01
Bad debts written off	0.48
Depreciation and Amortisation Expense	53.75
Operating Profit Before Working Capital Changes	1,511.74
Adjusted for (Increase)/Decrease In operating assets	
Inventories	(3.08)
Trade receivables	(804.54)
Loans & advances	(8.18)
Other assets	(89.64)
Adjusted for Increase/(Decrease) in operating liabilities:	
Trade payables	(575.81)
Other current liabilities and provisions	185.49
Cash Generated From Operations Before Extra-Ordinary Items	215.99
Net Income Tax paid/ refunded	
Net Cash Flow from/(used In) Operating Activities: (A)	215.99
Net Purchase of property, plant & equipment and Intangible assets	(203.55)
Sale of property, plant & equipment	7.66
Interest Income Received	(62.19)
Investment In Subsidiaries	(145.00)
Non Current Investment	(157.71)
Net Cash Flow from/(used In) Investing Activities: (B)	(560.80)
Cash Flow from Financing Activities:	
Proceeds/(Repayment) of Borrowings	(112.55)
Fresh Issue of Share (Including Securities Premium)	2,026.20
Finance Cost Paid	(240.98)
Loan & advance Recovered	516.65
Share Issue Expenses	(186.81)
Net Cash Flow from/(used In) Financing Activities ©	2,002.52
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	1,657.71
Cash & Cash Equivalents As At Beginning of the Year	286.93
Cash & Cash Equivalents As At End of the Year	1,944.64
See accompanying annexures forming part of the financial statements.	
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.	
<p>M/s Manish pandey & Associates Chartered Accountants FRN - 019807C</p>  <p>CA Nisha Narayani Partner Mem No- 623330</p> <p>Place : New Delhi Date : 20-06-2024</p>	<p>For and on behalf of the Board of Directors of Maxposure Limited</p>   <p>Prakash Johari Sweta Johari (Managing Director) (Director)</p>   <p>Uma Shankar Joshi Sakshi Mishra (CFO) (Company Secretary)</p> 

DETAILS OF ACCOUNTING RATIOS AS			
ANNEXURE - IV			
(₹ In Lakhs, except per share data and ratios)			
Particulars	For the year Ended March 31, 2024		
Profit after Tax as per Profit & Loss Statement (A)	810.57		
Tax Expense (B)	331.80		
Depreciation and amortization expense (C)	53.75		
Interest Cost (D)	46.29		
Weighted Average Number of Equity Shares at the end of the Year (E)	2,27,40,950		
Number of Equity Shares outstanding at the end of the Year (F)	2,27,40,950		
Nominal Value per Equity share (₹) (G)	10.00		
Net Worth of Equity Share Holders as per Statement of Assets and Liabilities (H)	5,662.56		
Current Assets (I)	4,162.87		
Current Liabilities (J)	1,587.87		
Earnings Per Share - Basic & Diluted^{1 & 2} (₹)	3.56		
Return on Net Worth^{1 & 2} (%)	14.31%		
Net Asset Value Per Share¹ (₹)	24.90		
Current Ratio¹	2.62		
Earning before Interest, Tax and Depreciation and Amortization¹ (EBITDA)	1,242.40		
<i>Notes -</i>			
I. Ratios have been calculated as below:			
Earnings Per Share (₹) (EPS) :	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="border-bottom: 1px solid black;">A</td></tr> <tr><td>E</td></tr> </table>	A	E
A			
E			
Return on Net Worth (%):	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="border-bottom: 1px solid black;">A</td></tr> <tr><td>H</td></tr> </table>	A	H
A			
H			
Net Asset Value per equity share (₹):	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="border-bottom: 1px solid black;">H</td></tr> <tr><td>F</td></tr> </table>	H	F
H			
F			
Current Ratio:	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="border-bottom: 1px solid black;">I</td></tr> <tr><td>J</td></tr> </table>	I	J
I			
J			





MANISH PANDEY AND ASSOCIATES

Chartered Accountants

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

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

Independent Auditor's Report on the Standalone financial Results of the Maxposure Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

**To The Board of Directors of
Maxposure Limited**

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

We have audited the accompanying standalone financial statements of Maxposure Limited (Formerly known as "Maxposure Private Limited" and "Maxposure Media Group India Private Limited"), ("the Company"), for the half and year ended March 31, 2024 (the Standalone Financial Statements). The Standalone financial statements have been submitted by the company pursuant to the regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) regulation, 2015 as amended (Listing Obligations).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements.

- (i) are presented in accordance with the requirements of regulation 33 of listing regulation in this Regards.
- (ii) Give a true and fair view in conformity with recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended March 31, 2024 as well as year to date results for the period from April 1, 2023 to March 31, 2024

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013 . Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management and Board of Director's Responsibility for the Standalone financial statements

These standalone financial results have been prepared on the basis of the Annual Financial Statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the Net Profit/Loss and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles



generally accepted in India and in compliance with regulations 33 of the Listing regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of Standalone Financial statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design Audit procedures that are appropriate in the circumstances. Under section 143 (3) (i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our



opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the annual standalone financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

During the period under reference, the Company has issued and allotted 61,40,000 Equity Shares of face value of Rs. 10 each at the price of Rs. 33 each (including Rs. 23 Security Premium) for total consideration of Rs. 2026.20 Lakhs through SME IPO (Initial Public Offer) on National Stock Exchange of India (NSE). The security premium earned on the said issue is Rs. 1412.20 Lakhs. IPO issue expenses which is amounting to Rs. 186.81 Lakhs is charged against Security Premium Account. Our report is not modified in respect of this matter.

The figures for the year ended March 31, 2024 as reported in these standalone Financial Results are the balancing figures between audited figures in respect of the full Financial year and the Audited year to date published figures up to the period ended September 30, 2023 which were subject to limited review by us.

For Manish Pandey & Associates
Chartered Accountants
FRN - 019807C



CA Nisha Narayani
Partner
Mem No- 623330
UDIN: 24623330BKGVZZ3998

Place : New Delhi
Date : 20/05/2024

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

BALANCE SHEET AS AT MARCH 31, 2024

ANNEXURE - I
(₹ in Lakhs except Share data & Ratio)

Sr. No.	Particulars	Annexure No.	For the year Ended	For the year Ended
			March 31, 2024	March 31, 2023
			Audited	Audited
EQUITY AND LIABILITIES				
1)	Shareholders Funds			
	a. Share Capital	V	2,274.10	332.02
	b. Reserves & Surplus	VI	3,349.28	2,680.57
2)	Non - Current Liabilities			
	a. Long-term Borrowings	VII	114.50	86.41
	b. Deferred Tax Liabilities		-	-
	c. Long-term Provisions	VIII	72.90	84.81
3)	Current Liabilities			
	a. Short Term Borrowings	IX	33.55	174.19
	b. Trade Payables	X	402.82	1,067.57
	c. Other Current liabilities	XI	246.12	349.91
	d. Short Term Provisions	XII	565.85	165.88
TOTAL			7,059.12	4,941.36
ASSETS				
1)	Non Current Assets			
	a. Property, Plant & Equipment and Intangible Assets	XII		
	- Property, Plant & Equipment		321.56	181.99
	- Intangible Assets		3.03	5.46
	- Capital Work-In-Progress		-	-
	b. Non-Current Investments	XIV	2,793.15	2,648.15
	c. Deferred Tax Assets	XV	5.57	11.18
	d. Long-term Loans & Advances	XVI	50.20	566.85
	e. Other Non-current assets	XVII	170.36	23.79
2)	Current Assets			
	a. Current Investment	XVIII	-	-
	a. Inventories	XIX	40.63	37.56
	b. Trade Receivables	XX	1,603.12	1,151.44
	c. Cash and Bank Balance	XXI	1,887.86	223.56
	d. Short term loan and advances	XXII	86.51	83.09
	e. Other current assets	XXIII	97.14	8.29
TOTAL			7,059.12	4,941.36

See accompanying annexures forming part of the financial statements.

M/s Manish pandey & Associates
Chartered Accountants
FRN - 019807C

CA Nisha Narayan
Partner
Mem No- 623330

Place : New Delhi
Date : 20-05-2024

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

Prakash Johari
(Managing Director)
DIN - 01891273

Sweta Johari
(Director)
DIN - 02770947

Uma Shankar Joshi
(CFO)

Sakshi Mishra
(Company Secretary)

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

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDING MARCH 31, 2024

Annexure - II
(₹ In Lakhs except Share data & Ratio)

Sr. No.	Particulars	Annexure No.	For the Half Year Ended			For the year Ended March 31, 2024	For the year Ended March 31, 2023
			March 31, 2024	September 30, 2023	March 31, 2023		
			Audited	Audited	Audited	Audited	Audited
A	INCOME						
	Revenue from Operations	XXIV	2,265.24	2,016.14	1,997.59	4,281.38	3,178.92
	Other income	XXV	50.45	34.87	114.93	85.32	153.28
	Total Income (A)		2,315.69	2,051.01	2,112.52	4,366.69	3,332.20
B	EXPENDITURE						
	Purchase of Stock-in-Trade	XXVI	-	-	-	-	-
	Cost of material consumed	XXVII	89.21	87.47	56.05	176.68	116.11
	Direct Expenses	XXVIII	1,265.59	792.97	735.26	2,058.56	1,550.67
	Changes in Inventories Of Work In Progress, Finished Goods & Stock-in-Trade	XXIX	-	-	-	-	-
	Employee benefits expense	XXX	342.42	250.34	245.04	592.76	458.97
	Finance costs	XXXI	23.21	28.97	66.27	52.18	99.91
	Depreciation and amortization expense	XXXII	28.51	25.23	28.65	53.75	40.55
	Other expenses	XXXIII	151.14	278.27	274.50	429.40	451.16
	Total Expenses (B)		1,900.09	1,483.25	1,405.78	3,363.33	2,717.37
C	Profit before extraordinary items and tax(A-B)		415.60	567.76	706.75	1,003.36	614.83
	Prior period items (Net)		-0.50	-87.97	-	-88.47	26.69
	Profit before exceptional, extraordinary items and tax		416.10	675.73	706.75	1,091.83	588.14
	Exceptional items		-	-	-	-	-
	Profit before extraordinary items and tax		416.10	675.73	706.75	1,091.83	588.14
	Extraordinary items		-	-	-	-	-
D	Profit before tax		416.10	675.73	706.75	1,091.83	588.14
E	Tax Expense:						
	(i) Current tax		2.91	300.77	180.70	303.68	155.70
	(ii) Deferred tax expenses/(credit)	XV	-2.52	19.28	40.40	16.76	40.40
	(iii) Short /excess provision for tax		-	-	-11.39	-	-4.48
	Total Expenses (D)		0.39	320.05	209.71	320.44	191.62
F	Profit for the year (C-D)		415.71	355.68	497.05	771.39	396.52
G	Earnings per share (Face value of ₹ 10/- each):						
	i. Basic		1.83	10.71	14.97	3.39	11.94
	ii. Diluted		1.83	10.71	14.97	3.39	11.94

M/s Manish Pandey & Associates
Chartered Accountants
FRN - 019807C

CA Nisha Narayani
Partner
Mem No- 623330

Place : New Delhi
Date : 20-05-2024

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





Prakash Johari
(Managing Director)
DIN - 01891273

Uma Shalika Joshi
(CFO)

Sweta Johari
(Director)
DIN - 02770947

Sakshi Mishra
(Company Secretary)



Maxposure Limited (Formerly known as "Maxposure Private Limited" and "Maxposure Media Group India Private Limited")		
STATEMENT OF CASH FLOW		ANNEXURE - III
(₹ In Lakhs)		
Particulars	For the year Ended March 31, 2024	For the year Ended March 31, 2023
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	1,091.83	588.14
Adjustments for:		
Finance Cost	52.18	53.31
Gratuity Provision	14.68	7.33
Leave Encashment	3.64	-
Interest Income	62.19	(71.68)
Profit on sale of fixed asset	5.01	-
Bad debts written off	-	146.43
Depreciation and Amortisation Expense	53.75	40.55
Operating Profit Before Working Capital Changes	1,283.28	764.08
Adjusted for (Increase)/Decrease In operating assets		
Inventories	(3.08)	(27.76)
Trade receivables	(451.68)	(219.26)
Loans & advances	(3.42)	992.71
Other assets	(88.85)	3.79
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade payables	(664.75)	(14.40)
Other current liabilities and provisions	(37.73)	(81.85)
Cash Generated From Operations Before Extra-Ordinary Items	33.78	1,417.32
Net Income Tax paid/ refunded	-	-
Net Cash Flow from/(used In) Operating Activities: (A)	33.78	1,417.32
Net Cash Flow from/(used In) Investing Activities: (B)		
Net Purchase of property, plant & equipment and Intangible assets	(203.55)	(157.27)
Sale of property, plant & equipment	7.66	-
Interest Income Received	(62.19)	71.68
Investment in Subsidiaries	(145.00)	-
Non Current Investment	(157.71)	(1,334.16)
Non Current Loan advance & other Assets	-	-
Net Cash Flow from/(used In) Investing Activities: (B)	(560.80)	(1,419.75)
Cash Flow from Financing Activities:		
Proceeds/(Repayment) of Borrowings	(112.55)	(5.74)
Fresh Issue of Share (including Securities Premium)	2,026.20	-
Finance Cost Paid	(52.18)	(53.31)
Loan & advance Recovered	516.65	-
Share Issue Expenses	(186.81)	-
Net Cash Flow from/(used In) Financing Activities (C)	2,191.32	(59.05)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	1,664.30	(61.48)
Cash & Cash Equivalents As At Beginning of the Year	223.56	285.04
Cash & Cash Equivalents As At End of the Year	1,887.86	223.56
See accompanying annexures forming part of the financial statements.		
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.		
M/s Manish Pandey & Associates Chartered Accountants FRN - 019807	For and on behalf of the Board of Directors of Maxposure Limited	
CA Nisha Narayan Partner Mem No- 623330	 Prakash Johari (Managing Director) DIN - 01891273	 Sweta Johari (Director) DIN - 02770947
	 Uma Shankar Joshi (CFO)	 Sakshi Mishra (Company Secretary)
Place : New Delhi Date : 20-05-2024		

DETAILS OF ACCOUNTING RATIOS AS

ANNEXURE - IV
(₹ In Lakhs, except per share data and ratios)

Particulars	For the year Ended March 31, 2024	For the year Ended March 31, 2023
Profit after Tax as per Profit & Loss Statement (A)	771.39	396.52
Tax Expense (B)	320.44	191.62
Depreciation and amortization expense (C)	53.75	40.55
Interest Cost (D)	46.29	83.73
Weighted Average Number of Equity Shares at the end of the Year (E)	2,27,40,950	33,20,190
Number of Equity Shares outstanding at the end of the Year (F)	2,27,40,950	33,20,190
Nominal Value per Equity share (₹) (G)	10.00	10.00
Net Worth of Equity Share Holders as per Statement of Assets and Liabilities (H)	5,623.37	3,012.59
Current Assets (I)	3,715.26	1,503.94
Current Liabilities (J)	1,248.34	1,757.54
Earnings Per Share - Basic & Diluted^{1&2} (₹)	3.39	11.94
Return on Net Worth^{1&2} (%)	13.72%	13.16%
Net Asset Value Per Share¹ (₹)	24.73	90.74
Current Ratio¹	2.98	0.86
Earning before Interest, Tax and Depreciation and Amortization¹ (EBITDA)	1,191.86	712.42

Notes -

1. Ratios have been calculated as below:

Earnings Per Share (₹) (EPS) :	$\frac{A}{E}$
Return on Net Worth (%) :	$\frac{A}{H}$
Net Asset Value per equity share (₹) :	$\frac{H}{F}$
Current Ratio :	$\frac{I}{J}$
Earning before Interest, Tax and Depreciation and Amortization (EBITDA) :	A + (B+C+D)

