

To,  
**Listing Compliance Department,  
National Stock Exchange of India Limited**  
Exchange Plaza, Plot no. C/1, G Block,  
Bandra Kurla Complex [BKC], Bandra (E),  
Mumbai – 400 051, Maharashtra, IN

**February 13, 2025**

Symbol: MACPOWER Series: EQ ISIN: INE155Z01011

**Subject: - Integrated Filing (Financial) for quarter and nine months ended December 31, 2024**

Respected Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

**QUARTERLY INTEGRATED FILING (FINANCIAL):**

- A. **FINANCIAL RESULTS:** Attached herewith
- B. **STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.**
- C. **FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – No default hence not applicable**
- D. **FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Not applicable for this quarter.**
- E. **STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.**

The above information will also be hosted on the Company's website at

<https://macpowercnc.com/financial/>

This is for your information and record.

Thanking You,

Yours Faithfully,

**For MACPOWER CNC MACHINES LIMITED**

**Rupesh Mehta**  
**Chairman & Managing Director**  
**DIN: 01474523**

**REGD. OFFICE :**

PLOT NO. 2234, NEAR KRANTI GATE,  
GIDC, METODA – 360021.  
RAJKOT, GUJARAT. (INDIA)



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**Independent Auditor's Review Report on the Unaudited Financial Results of Macpower CNC Machines Limited for the Quarter and nine months ended December 31, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.**

**To,  
The Board of Directors,  
MACPOWER CNC MACHINES LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **Macpower CNC Machines Limited Plot No.2234, Near Kranti Gate, GIDC Metoda-360021**("the company") for the quarter and nine months ended on 31<sup>st</sup> December, 2024 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the 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 and audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.

**For S. C. Makhecha & Associates**

Chartered Accountants

FRNo.:120184W

**Jay R. Khara**

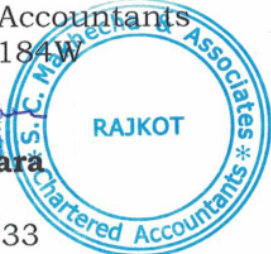
Partner

M.No.182933

UDIN: 25182933BMITLV2595

Date: 13.02.2025

Place: Rajkot



**MACPOWER CNC MACHINES LIMITED**

CIN: L30009GJ2003PLC043419

**Statement of Unaudited Financial Results for the Quarter Ended 31st December, 2024**

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1	<b>INCOME FROM OPERATIONS</b>						
	Revenue from Operations (Including other operating revenue)	6,010.87	7,110.01	6,614.24	18,142.45	16,969.90	24,103.65
2	Other Income	34.92	13.32	49.90	68.78	95.61	149.24
3	<b>TOTAL INCOME (1+2)</b>	<b>6,045.79</b>	<b>7,123.33</b>	<b>6,664.14</b>	<b>18,211.23</b>	<b>17,065.51</b>	<b>24,252.89</b>
4	<b>EXPENSES</b>						
a	Cost of materials consumed	4,118.70	1,361.81	4,578.75	11,617.40	12,452.40	17,396.12
b	Purchase of Stock in trade	-	-	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-349.70	3,096.78	-95.31	-241.06	-816.37	-1,101.86
d	Employee benefits expenses	814.62	723.42	595.95	2,195.67	1,674.52	2,298.63
e	Finance Costs	28.37	11.07	11.90	45.60	19.51	25.02
f	Depreciation and amortisation expenses	157.85	145.38	107.46	433.02	293.46	413.57
g	Other expenses	674.94	653.72	524.90	1,886.88	1,408.98	1,978.02
	<b>TOTAL EXPENSES</b>	<b>5,444.78</b>	<b>5,992.18</b>	<b>5,723.65</b>	<b>15,937.51</b>	<b>15,032.50</b>	<b>21,009.50</b>
5	Profit before exceptional items	601.01	1,131.15	940.49	2,273.72	2,033.01	3,243.39
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit Before tax (5-6)</b>	<b>601.01</b>	<b>1,131.15</b>	<b>940.49</b>	<b>2,273.72</b>	<b>2,033.01</b>	<b>3,243.39</b>
8	<b>Tax expenses</b>	<b>153.89</b>	<b>300.88</b>	<b>237.24</b>	<b>594.95</b>	<b>510.56</b>	<b>818.19</b>
a	Current Tax	148.38	284.43	226.25	572.55	479.99	781.75
b	Deferred tax	5.51	16.45	10.99	22.40	30.57	36.44
9	<b>Profit for the period</b>	<b>447.12</b>	<b>830.27</b>	<b>703.25</b>	<b>1,678.77</b>	<b>1,522.45</b>	<b>2,425.20</b>
10	<b>Other Comprehensive Income, Net of Tax</b>	<b>-6.87</b>	<b>-5.58</b>	<b>-2.33</b>	<b>-16.49</b>	<b>-12.08</b>	<b>-6.74</b>
a	Items that will be reclassified to profit or loss	-	-	-	-	-	-
b	Items that will not be reclassified to profit or loss	-6.87	-5.58	-2.33	-16.49	-12.08	-6.74
11	<b>Total Comprehensive Income for the Period (9+10)</b>	<b>440.25</b>	<b>824.69</b>	<b>700.92</b>	<b>1,662.28</b>	<b>1,510.37</b>	<b>2,418.47</b>
12	Paid-up equity share capital (Face Value of Rs.10)	1,000.42	1,000.42	1,000.42	1,000.42	1,000.42	1,000.42
13	Other Equity						10,911.31
14	<b>Earning Per Share Basic &amp; Diluted but not annualised</b>	<b>4.47</b>	<b>8.30</b>	<b>7.03</b>	<b>16.78</b>	<b>15.22</b>	<b>24.24</b>

For and behalf of the Board of Directors  
Macpower CNC Machines Limited



Rupesh J. Mehta  
Managing Director  
DIN : 01474523

Date : 13/02/2025  
Place : Rajkot

**Notes:**

- 1 The above unaudited standalone financial result of Macpower CNC Machines Limited for the quarter ended 31<sup>st</sup> December, 2024 are drawn up in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('SEBI (LODR) Regulations').
- 2 The above unaudited standalone financial results for the quarter ended 31<sup>st</sup> December, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13<sup>th</sup> February 2025.
- 3 The Statutory Auditors of the Company has carried out "Limited Review" of the above results as per Regulations 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('SEBI (LODR) Regulations').
- 4 The Company has only one reportable primary business segment as per IND AS 108, i.e. Manufacturing of Machines.
- 5 The Company has not any subsidiary/associate/joint venture company(ies), as on December 31, 2024.
- 6 A fire incident took place on 02.02.2025 at our unit-2 godown premises located at Metoda GIDC, Nr. registered office of the company, though the production in factory has not disrupted due to the said incident, the company has adequate insurance coverage and necessary intimation to insurance company has already been given. Further the Company is in the process of assessing & filing the final insurance claim with insurance company for damage caused to Company, hence no financial impact has been considered in the aforesaid results for the quarter ended on 31.12.2024.
- 7 Previous years / periods figures have been regrouped / reworked whenever necessary to make them comparable with the Current Period.

**For and behalf of the Board of Directors  
MACPOWER CNC MACHINES LIMITED**



A handwritten signature in black ink, appearing to read "Rupesh J. Mehta".

**Rupesh J. Mehta  
Managing Director  
DIN: 01474523**

Date : 13/02/2025  
Place : Rajkot