

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

November 12, 2024

Symbol: MACPOWER
Series: EQ
ISIN: INE155Z01011

Subject: - OUTCOME OF BOARD MEETING

Respected Sir/Madam,

We would like to inform you that the Board of Director of the Company at its meeting held today i.e. on **Tuesday, November 12, 2024** at **11:00 A.M.** at the registered office of the company situated at Plot No. 2234, Near Kranti Gate, GIDC Metoda, Talu-Lodhika, Dist-Rajkot – 360 021, Gujarat, India, has inter alia;

1. Considered and approved the Un-audited Financial Result along with Limited Review Report thereon for the quarter and half year ended on September 30, 2024 as recommended by the Audit Committee.

Accordingly, pursuant to provisions of Regulation 33 of the Listing Regulations, We enclose herewith a copy of the approved Unaudited Standalone Financial Results along with the limited review report thereon for the quarter and half year ended on 30th September, 2024 and Cash Flow Statement & Statement of Assets and Liabilities as on that date.

The Board Meeting commenced at **11:00 A.M.** and concluded at **12.09 P.M.**

This intimation of outcome of the Board Meeting is given pursuant to Regulation 30 of SEBI [Listing Obligations and Disclosure Requirements] Regulations, 2015.

Kindly take the same on your record and acknowledge the receipt.

Thanking You.

For and on behalf of
MACPOWER CNC MACHINES LIMITED

Rupesh Mehta
Chairman & Managing Director
DIN: 01474523



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sales@macpowercnc.com



REGD. OFFICE :

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

MACPOWER CNC MACHINES LIMITED

CIN: L30009GJ2003PLC043419

Statement of Unaudited Financial Results for the Quarter and half year ended 30th Sep, 2024

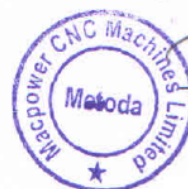
(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Six months ended		Year ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	INCOME FROM OPERATIONS						
	Revenue from Operations (Including other operating revenue)	7,110.01	5,021.57	6,310.12	12,131.58	10,356.12	24,103.65
2	Other Income	13.32	20.54	19.68	33.86	45.68	149.24
3	TOTAL INCOME (1+2)	7,123.33	5,042.11	6,329.80	12,165.44	10,401.80	24,252.89
4	EXPENSES						
a	Cost of materials consumed	1,361.81	6,136.89	4,088.14	7,498.70	7,873.14	17,396.12
b	Purchase of Stock in trade	-	-	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	3,096.78	-2,988.14	245.94	108.64	-721.06	-1,101.86
d	Employee benefits expenses	723.42	657.63	560.76	1,381.05	1,078.76	2,298.63
e	Finance Costs	11.07	6.16	4.07	17.23	8.07	25.02
f	Depreciation and amortisation expenses	145.38	129.79	94.90	275.17	185.90	413.57
g	Other expenses	653.72	558.22	511.49	1,211.94	884.48	1,978.02
	TOTAL EXPENSES	5,992.18	4,500.55	5,505.30	10,492.73	9,309.29	21,009.50
5	Profit before exceptional items	1,131.15	541.56	824.50	1,672.71	1,092.51	3,243.39
6	Exceptional items	-	-	-	-	-	-
7	Profit Before tax (5-6)	1,131.15	541.56	824.50	1,672.71	1,092.51	3,243.39
8	Tax expenses	300.88	140.18	208.73	441.06	273.79	818.19
a	Current Tax	284.43	139.74	198.09	424.17	253.80	781.75
b	Deferred tax	16.45	0.44	10.64	16.89	19.99	36.44
9	Profit for the period	830.27	401.38	615.77	1,231.65	818.72	2,425.19
10	Other Comprehensive Income, Net of Tax	-5.58	-4.04	-4.22	-9.62	-9.69	-6.74
a	Items that will be reclassified to profit or loss	-	-	-	-	-	-
b	Items that will not be reclassified to profit or loss	-5.58	-4.04	-4.22	-9.62	-9.69	-6.74
11	Total Comprehensive Income for the Period (9+10)	824.69	397.34	611.55	1,222.03	809.03	2,418.46
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	Earning Per Share Basic & Diluted but not annualised	8.30	4.01	6.16	12.31	8.19	24.24

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

Date : 12/11/2024

Place : Rajkot



Rupesh J. Mehta
Managing Director
DIN : 01474523

Notes:

- 3 The above unaudited standalone financial result of Macpower CNC Machine Limited for the quarter and half year ended 30 September 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').
- 4 The above unaudited standalone financial results for the quarter ended 30th September, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November 2024.
- 5 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').
- 6 The Company has only one reportable primary business segment as per IND AS 108, i.e. Manufacturing of Machines.
- 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**



Rupesh J. Mehta
Managing Director
DIN: 01474523

Date : 12/11/2024
Place : Rajkot

MACPOWER CNC MACHINES LIMITED			
CIN: L30009GJ2003PLC043419			
Statement of Balance Sheet			
(Rs. In Lakhs)			
Sr. No.	Particulars	As at	
		30.09.2024 (Unaudited)	31.03.2024 (Audited)
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	4,828.79	4,664.41
	(b) Right to use asset	292.30	43.86
	(c) Capital work-in-progress	347.60	270.85
	(d) Other Intangible Assets	10.25	8.30
	(e) Intangible Assets under Development	-	-
	(f) Financial Assets		
	(i) Investments	-	-
	(ii) Loans	-	-
	(iii) Other Financial Assets	-	-
	(g) Deferred Tax Assets	-	-
	(h) Other non-current assets	107.72	81.22
(2)	Current assets		
	(a) Inventories	10,748.98	9,045.45
	(b) Financial Assets		
	(i) Investments	221.75	516.16
	(ii) Trade Receivables	2,875.29	2,179.51
	(iii) Cash and cash equivalents	576.58	931.72
	(iv) Other Bank Balance	43.34	142.64
	(iv) Loans & Advances	90.39	46.78
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	268.62	90.79
	Total Assets	20,411.61	18,021.69
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	1,000.42	1,000.42
	(b) Other Equity	12,133.34	10,911.31
	LIABILITIES		
(1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liabilities	268.23	34.92
	(iii) Other financial liabilities	-	-
	(b) Provisions	28.33	65.89
	(c) Deferred Tax Liability (NET)	242.32	228.65
(2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	0.30
	(ii) Lease Liabilities	32.38	12.63
	(iii) Trade Payables		
	(a) total outstanding dues of micro enterprises and small enterprise	2,274.71	1,407.42
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	3,109.86	2,922.83
	(iv) Other Financial Liabilities	-	-
	(b) Other current liabilities	965.70	1,026.41
	(c) Provisions	300.96	246.87
	(d) Current Tax Liability	55.36	164.04
	Total Equity and Liabilities	20,411.61	18,021.69

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

Date : 12/11/2024
Place : Rajkot



Rupesh J. Mehta
Managing Director
DIN : 01474523

MACPOWER CNC MACHINES LIMITED

CIN: L30009GJ2003PLC043419

Statement of Cash Flow for the half year ended on 30th September, 2024

Sr. No.	Particulars	Year ended	
		30.09.2024 (Unaudited)	30.09.2023 (Unaudited)
A.	Cash flow from operating activities		
	<u>Net profit before taxation</u>	1,672.71	1,092.45
	Adjustment for:		
	Depreciation & Impairment	275.17	185.77
	Finance Cost	17.23	7.65
	Interest Income	-13.75	-4.52
	Short Term Capital Gain (On Mutual Fund)	-	-31.14
	Other adjustments to reconcile profit (loss)	-	-0.07
	Other adjustments for non-cash items	-	-8.30
	<u>Operating Profit before working capital changes</u>	1,951.36	1,241.84
	Movements in working capital:		
	Decrease/-Increase in Trade & Other Receivables	-695.78	-242.58
	Decrease/-Increase in Inventories	-1,703.53	-907.13
	Decrease/-Increase in Other Assets	-247.94	21.73
	Increase/-Decrease in Trade Payables, Liabilities & Provisions	914.83	1,530.69
	Sub-Total Movement in Working Capital	-1,732.42	402.71
	Cash generated from operations	218.93	1,644.55
	Taxes and OCI	-450.68	-283.49
	NET CASH FROM OPERATING ACTIVITIES	-231.75	1,361.06
B.	Cash flow from investing activities		
	Decrease/(Increase) in Non Current Investments		
	Decrease/(Increase) in Current Investments	294.41	44.31
	Purchase of fixed assets	-507.35	-219.52
	Change in ROU	-264.22	-19.09
	Sale proceeds of fixed assets	4.89	-
	(Increase)/Decrease in Other Bank Balances	99.30	-3.35
	Short Term Capital Gain (On Mutual Fund)	-	31.14
	Interest Income	13.75	4.52
	NET CASH FLOW FROM INVESTING ACTIVITIES	-359.22	-161.99
C.	Cash flow from financing activities		
	Increase/(Decrease) in Lease Liabilities	253.06	13.89
	Dividend Paid	-	-
	Finance Cost	-17.23	-7.65
	NET CASH CLOW FROM FINANCING ACTIVITIES	235.83	6.24
	NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	-355.14	1,205.31
	Effect of exchange rate charges on cash and cash equivalents	-	8.30
	Cash and cash equivalents at the beginning of the year	931.72	381.90
	Cash and cash equivalents at the end of the year	576.58	1,595.51
	Components of cash and cash equivalents as at the end of the year		
	Cash and cheques on hand	6.63	4.26
	With bank		
	- In current and deposit account	569.95	1,591.25
	TOTAL	576.58	1,595.51

Notes

1. Previous year figures are regrouped, re arranged & re casted wherever necessary
2. The cash flow statement has been prepared under the indirect method as set out in the Ind AS - 7.

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

Date : 12/11/2024
Place : Rajkot



Rupesh J. Mehta
Managing Director
DIN : 01474523



Independent Auditor's Limited Review Report on the Unaudited Quarterly and year to date Financial Results of the Company 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 half year ended on 30th September, 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: 24182933BKCMEC1473

Date: 12/11/2024

Place: Rajkot

