

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

January 29, 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 Monday, January 29, 2024 at 10:00 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 nine month ended on December 31, 2023 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 nine month ended on 31st December, 2023.

The Board Meeting commenced at **10:00 A.M.** and concluded at **11.20 A.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.

Yours Faithfully

For, MACPOWER CNC MACHINES LIMITED

Rupesh J. Mehta
Chairman & Managing Director
DIN: 01474523

Encl: As above



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**REGD. OFFICE :**

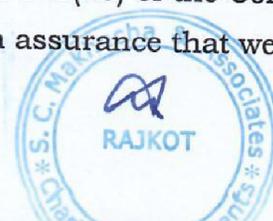
PLOT NO. 2234, NEAR KRANTI GATE,
GIDC, METODA - 360021.
RAJKOT, GUJARAT. (INDIA)



Limited Review Report on the Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

**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 31st December, 2023 ("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.
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

S.C. Makhecha

Sanat Makhecha

Partner

M.No.107192

UDIN: 24107192BKCKQV7705

Date: 29.01.2024

Place: Rajkot



MACPOWER CNC MACHINES LIMITED

CIN: L30009GJ2003PLC043419

Statement of Unaudited Financial Results for the Quarter Ended 31st December, 2023

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	INCOME FROM OPERATIONS						
	Revenue from Operations (Including other operating revenue)	6,614	6,310	5,301	16,970	14,757	20,189
2	Other Income	50	20	2	96	28	25
3	TOTAL INCOME (1+2)	6,664	6,330	5,303	17,066	14,785	20,214
4	EXPENSES						
a	Cost of materials consumed	4,579	4,088	3,889	12,452	11,365	14,371
b	Purchase of Stock in trade	-	-	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-95	246	-242	-816	-1,157	-300
d	Employee benefits expenses	596	561	555	1,675	1,558	2,061
e	Finance Costs	12	4	6	20	19	23
f	Depreciation and amortisation expenses	107	95	86	293	246	336
g	Other expenses	525	511	541	1,409	1,432	1,990
	TOTAL EXPENSES	5,724	5,505	4,834	15,033	13,462	18,481
5	Profit before exceptional items	940	825	469	2,033	1,324	1,733
6	Exceptional items	-	-	-	-	-	-
7	Profit Before tax (5-6)	940	825	469	2,033	1,324	1,733
8	Tax expenses	237	209	119	511	334	444
a	Current Tax	226	198	105	480	288	371
b	Deferred tax	11	11	14	31	46	73
9	Profit for the period	703	616	350	1,522	989	1,289
10	Other Comprehensive Income, Net of Tax	-2	-4	2	-12	5	9
a	Items that will be reclassified to profit or loss	-	-	-	-	-	-
b	Items that will not be reclassified to profit or loss	-2	-4	2	-12	5	9
11	Total Comprehensive Income for the Period (9+10)	701	612	352	1,510	994	1,298
12	Paid-up equity share capital (Face Value of Rs.10)	1,000	1,000	1,000	1,000	1,000	1,000
13	Other Equity						8,661
14	Earning Per Share Basic & Diluted but not annualised	7.03	6.16	3.50	15.22	9.89	12.88

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



Rupesh J. Mehta
Managing Director
DIN : 01474523

Date : 29/01/2024

Place : Rajkot

Notes:

- 1 The above unaudited standalone financial result of Macpower CNC Machine Limited for the quarter ended 31st December, 2023 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 31st December, 2023 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th January 2024.
- 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 From the current quarter results, effect of change in stock of raw materials is given in Cost of Material Consumed which earlier was given in Changes of Inventory. Thus the figures of Cost of Material Consumed and Changes in Inventory of the reporting period prior to the current quarter are changed to that extent. This change in presentation have no impact on the Profit or Loss.
- 6 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 : 29/01/2024
Place : Rajkot