

**Scrip code**

Scrip code	543787
NSE Symbol	
MSEI Symbol	
ISIN	INE0OLH01013
Name of company	MACFOS LIMITED
Result Type	Main Format
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	08-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-05-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	E-commerce & Trading
Start date and time of board meeting	08-05-2024 03:30
End date and time of board meeting	08-05-2024 18:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

<b>Financial Results – Other than Bank</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-10-2023	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Revenue From Operations</b>		
	Revenue from operations	7215.012	12513.311
	Other income	66.776	123.318
	<b>Total Revenue</b>	<b>7281.788</b>	<b>12636.629</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	13.401	28.076
(b)	Purchases of stock-in-trade	5047.636	10139.622
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	292.949	-774.972
(d)	Employee benefit expense	356.054	633.387
(e)	Finance costs	74.414	129.83
(f)	Depreciation and amortisation expense	38.23	68.199
(g)	<b>Other Expenses</b>		
1	Other Expenses	500.365	939.597
	<b>Total other expenses</b>	<b>500.365</b>	<b>939.597</b>
	<b>Total expenses</b>	<b>6323.049</b>	<b>11163.739</b>

### Financial Results – Other than Bank

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<b>3</b>	<b>Profit before exceptional and extraordinary items and tax</b>	958.739	1472.89
4	Exceptional items	0	0
<b>5</b>	<b>Profit before extraordinary items and tax</b>	958.739	1472.89
6	Extraordinary items	0	0
<b>7</b>	<b>Profit before tax</b>	958.739	1472.89
	Current tax	257.602	391.443
	Deferred tax	0.959	-1.049
	<b>Total tax expenses</b>	258.561	390.394
<b>9</b>	<b>Net Profit Loss for the period from continuing operations</b>	700.178	1082.496
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
<b>12</b>	<b>Net profit (loss) from discontinuing operation after tax</b>	0	0
<b>13</b>	<b>Profit (loss) for period before minority interest</b>	700.178	1082.496
14	Share of profit (loss) of associates	0	0
15	Profit (loss) of minority interest	0	0
<b>16</b>	<b>Net profit (Loss) for the period</b>	700.178	1082.496

### Financial Results – Other than Bank

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<b>17</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	883.542	883.542
	Face value of equity share capital	10	10
<b>17</b>	<b>Details of debt securities</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	7.925	12.252
<b>20</b>	<b>Debt equity ratio</b>		
21	Debt service coverage ratio	4.452	2.658
22	Interest service coverage ratio	9	9

<b>Statement of Asset and Liabilities</b>		
	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2023
	Date of end of reporting period	31-03-2024
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Shareholders' funds</b>	
	Share capital	883.542
	Reserves and surplus	1848.512
	Money received against share warrants	0
	<b>Total shareholders' funds</b>	<b>2732.054</b>
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	0
<b>5</b>	<b>Non-current liabilities</b>	
	Long-term borrowings	220.384
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	0
	Long-term provisions	48.976
	<b>Total non-current liabilities</b>	<b>269.36</b>
<b>6</b>	<b>Current liabilities</b>	
	Short-term borrowings	597.739
	<b>Trade Payables</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	24.027
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	751.147
	Other current liabilities	228.981
	Short-term provisions	413.064
	<b>Total current liabilities</b>	<b>2014.958</b>
	<b>Total equity and liabilities</b>	<b>5016.372</b>
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
<b>(i)</b>	<b>Fixed assets</b>	
	Tangible assets	576.214
	Producing properties	0
	Intangible assets	34.861
	Preproducing properties	0
	Tangible assets capital work-in-progress	0
	Intangible assets under development or work-in-progress	0
	<b>Total fixed assets</b>	<b>611.075</b>

<b>Statement of Asset and Liabilities</b>	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
Date of end of reporting period	31-03-2024
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
(ii) Non-current investments	0
(v) Deferred tax assets (net)	20.07
(vi) Foreign currency monetary item translation difference asset account	0
(vii) Long-term loans and advances	0
(viii) Other non-current assets	569.847
<b>Total non-current assets</b>	<b>1200.992</b>
<b>Current assets</b>	
Current investments	0
Inventories	2439.402
Trade receivables	347.609
Cash and cash equivalents	0.065
Bank balance other than cash and cash equivalents	68.098
Short-term loans and advances	897.57
Other current assets	62.636
<b>Total current assets</b>	<b>3815.38</b>
<b>Total assets</b>	<b>5016.372</b>
<b>Disclosure of notes on assets and liabilities</b>	

**Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results**

<b>Particulars</b>	<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period	01-10-2023	01-04-2023
Date of end of reporting period	31-03-2024	31-03-2024
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>1 Segment Revenue</b>		
<b>(net sale/income from each segment should be disclosed)</b>		
<b>Total segment revenue</b>		
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>		
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
<b>Total Profit before tax</b>		
<b>i. Finance cost</b>		
<b>ii. Other unallocable expenditure net off unallocable income</b>		
<b>Profit before tax</b>		
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
<b>Total Segment Assets</b>		
<b>Un-allocable Assets</b>		
<b>Net Segment Assets</b>		
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
<b>Total Segment Liabilities</b>		
<b>Un-allocable Liabilities</b>		
<b>Net Segment Liabilities</b>		
<b>Disclosure of notes on segments</b>		

<b>Cash flow statement - indirect</b>		
	Particulars	Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	31-03-2024
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated
<b>1</b>	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before extraordinary items and tax	1472.89
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>	
	<b>Adjustments to profit (loss)</b>	
	Adjustments for finance costs	129.83
	Adjustments for depreciation and amortisation expense	68.2
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	-100.627
	Adjustments for dividend income	0
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-15.49
	<b>Total adjustments to profit (loss)</b>	<b>81.913</b>
<b>3</b>	<b>Adjustments for working capital</b>	
	Adjustments for decrease (increase) in inventories	-774.97
	Adjustments for decrease (increase) in trade receivables	-104.34
	Adjustments for decrease (increase) in other current assets	-276.5
	Adjustments for increase (decrease) in trade payables	182.88
	Adjustments for increase (decrease) in other current liabilities	142.14
	Adjustments for provisions	28.87
	<b>Total adjustments for working capital</b>	<b>-801.92</b>
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-720.007</b>
	<b>Net cash flows from (used in) operations</b>	<b>752.883</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	361.38
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities before extraordinary items</b>	<b>391.503</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) operating activities</b>	<b>391.503</b>
<b>4</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of tangible assets	0
	Purchase of tangible assets	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0



	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	20.55
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-598.01
	Proceeds from government grants	0
	<b>Net cash flows from (used in) investing activities before extraordinary items</b>	<b>-577.46</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) investing activities</b>	<b>-577.46</b>
<b>5</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	355.16
	Repayments of borrowings	315.04
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities before extraordinary items</b>	<b>40.12</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) financing activities</b>	<b>40.12</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-145.837</b>
<b>6</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	100.63
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-45.207</b>
	Cash and cash equivalents cash flow statement at beginning of period	113.39
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>68.183</b>

