

Scrip code	
Scrip code	543787
NSE Symbol	
MSEI Symbol	
ISIN	INE00LH01013
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	Standalone
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	Not applicable

Financial Results – Other than Bank			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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	Standalone	Standalone
Part I	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.		
1	Revenue From Operations		
	Revenue from operations	7214.458	12512.758
	Other income	66.776	123.318
	Total Revenue	7281.234	12636.076
2	Expenses		
(a)	Cost of materials consumed	12.775	27.449
(b)	Purchases of stock-in-trade	5047.636	10139.622
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	293.033	-774.889
(d)	Employee benefit expense	356.054	633.387
(e)	Finance costs	74.414	129.83
(f)	Depreciation and amortisation expense	38.008	67.977
(g)	Other Expenses		
1	Other Expenses	499.737	934.227
	Total other expenses	499.737	934.227
	Total expenses	6321.657	11157.603

Financial Results – Other than Bank

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Part I	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.		
3	Profit before exceptional and extraordinary items and tax	959.577	1478.473
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	959.577	1478.473
6	Extraordinary items	0	0
7	Profit before tax	959.577	1478.473
	Current tax	257.602	391.443
	Deferred tax	1.054	-0.953
	Total tax expenses	258.656	390.49
9	Net Profit Loss for the period from continuing operations	700.921	1087.983
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	Net profit (loss) from discontinuing operation after tax	0	0
13	Profit (loss) for period before minority interest	700.921	1087.983
16	Net profit (Loss) for the period	700.921	1087.983

Financial Results – Other than Bank

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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17	Details of equity share capital		
	Paid-up equity share capital	883.542	883.542
	Face value of equity share capital	10	10
17	Details of debt securities		
	Basic earnings (loss) per share from continuing and discontinued operations	7.931	12.314
20	Debt equity ratio		
21	Debt service coverage ratio	4.454	2.667
22	Interest service coverage ratio	9	9

Statement of Asset and Liabilities		
	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	Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	883.542
	Reserves and surplus	1853.997
	Money received against share warrants	0
	Total shareholders' funds	2737.539
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	Non-current liabilities	
	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
	Total non-current liabilities	269.36
6	Current liabilities	
	Short-term borrowings	593.705
	Trade Payables	
	(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	228.796
	Short-term provisions	412.11
	Total current liabilities	2009.785
	Total equity and liabilities	5016.684
	Assets	
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	566.512
	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
	Total fixed assets	601.373

Statement of Asset and Liabilities	
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	Standalone
(ii) Non-current investments	3.25
(v) Deferred tax assets (net)	19.974
(vi) Foreign currency monetary item translation difference asset account	0
(vii) Long-term loans and advances	0
(viii) Other non-current assets	569.847
Total non-current assets	1194.444
Current assets	
Current investments	0
Inventories	2439.318
Trade receivables	348.202
Cash and cash equivalents	0.065
Bank balance other than cash and cash equivalents	65.5
Short-term loans and advances	908.778
Other current assets	60.377
Total current assets	3822.24
Total assets	5016.684
Disclosure of notes on assets and liabilities	

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

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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	Standalone	Standalone
1 Segment Revenue		
(net sale/income from each segment should be disclosed)		
Total segment revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other unallocable expenditure net off unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Assets		
Un-allocable Assets		
Net Segment Assets		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement - indirect		
	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	Standalone
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	1478.473
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	129.83
	Adjustments for depreciation and amortisation expense	67.98
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	-100.63
	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)	-15.49
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments to profit (loss)	81.69
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	-774.89
	Adjustments for decrease (increase) in trade receivables	-104.94
	Adjustments for decrease (increase) in other current assets	-285.45
	Adjustments for increase (decrease) in trade payables	182.88
	Adjustments for increase (decrease) in other current liabilities	141.96
	Adjustments for provisions	27.92
	Total adjustments for working capital	-812.52
	Total adjustments for reconcile profit (loss)	-730.83
	Net cash flows from (used in) operations	747.643
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	361.38
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	386.263
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	386.263
4	Cash flows from used in investing activities	
	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	116.71
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0

	Cash advances and loans made to other parties	68.52
	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	-406.11
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	-570.79
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-570.79
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	351.12
	Repayments of borrowings	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-315.04
	Net cash flows from (used in) financing activities before extraordinary items	36.08
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	36.08
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-148.447
6	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	100.63
	Net increase (decrease) in cash and cash equivalents	-47.817
	Cash and cash equivalents cash flow statement at beginning of period	113.39
	Cash and cash equivalents cash flow statement at end of period	65.573

