



MAC Corporate House, First Floor, Behind Hotel Miramar, Nomoxim, P.O. Caranzalem 403002 Goa.
Tel: 0832 2464299 Email: mac.hotels.limited@gmail.com Website: www.machotels.net
CIN: U55101GA1990PLC001100

Date: 16.11.2022

To,
The Listing Compliance
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Scrip Code: 541973

Sub: Outcome of the Meeting of Board of Directors held on 16th November, 2022 at 02:30 P.M.

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held today, i.e. Wednesday, November 16, 2022, inter alia, has approved the following items:

1. Considered and Approved the Standalone Un-Audited Financial Results of the Company for the half year ended 30th September, 2022 along with Limited Review Report.

We further inform you that the Board Meeting commenced at 02:30 pm today and concluded at 03:00 pm.

Kindly take same on your records.

Thanking You,

For MAC HOTELS LIMITED



EDGAR COTTA
DIRECTOR
DIN: 00124357



Encl:

1. Un-Audited Financial Results for the half year ended September 30, 2022
2. Limited Review Report



Singhi Bikash & Associates

Chartered Accountants

H.NO.-6A-11, Ground Floor, Ground Floor, W.E.A. Karol Bagh
New Delhi-110005

Branch Office- A-3, Sangolda Residency

Livramento Vaddo, Sangolda,

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Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2022 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LIMITED REVIEW REPORT

To

The Board of Directors of
MAC HOTELS LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of M/s. MAC HOTELS LIMITED (the Company) for the half year ended 30th September, 2022 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").

This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized



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accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Singhi Bikash & Associates,
Chartered Accountants

Firm's Registration No.020937N



(Neeru Agnihotri)

Partner, M. No. 098657

Place: Sangolda, Goa

Date: 14/11/2022

UDIN: 22098657BDFIIR7524



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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS (As per Schedule III of Companies Act 2013 and Non-Ind AS)					
For the Half year ended on 30th September, 2022.					
(Rupees in Lakhs) (Except Earning per Share)					
STANDALONE					
SR. NO.	Particulars	Half Year Ended			Year Ended
		30/09/2022	30/09/2021	31/03/2022	31/03/2022
		(Unaudited)	(Unaudited)	(Audited)	(Audited)
I.	Revenue from operations	202.97	51.38	275.52	326.90
II.	Other income	6.47	-	-	-
III.	Total Revenue (I + II)	209.44	51.38	275.52	326.90
IV.	Expenses:				
a	Cost of materials consumed	22.23	4.42	33.82	38.25
b	Purchases of Stock-in-Trade	112.06	5.40	1.72	7.12
c	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	0.39	0.27	-0.74	-0.47
d	Employee benefits Expense	75.63	25.23	44.80	70.02
e	Finance costs	10.23	11.75	9.05	20.80
f	Depreciation and amortization Expense	16.13	15.83	16.40	32.23
g	Other Expenses	65.55	124.37	261.77	386.14
	Total expenses	302.23	187.26	366.82	554.09
V.	Profit before exceptional and extraordinary items and tax (III - IV)	(92.79)	(135.88)	-91.31	-227.19
VI.	Exceptional items	0.00	0.00	0.00	0.00
VII.	Profit before extraordinary items and tax (V - VI)	(92.79)	(135.88)	-91.31	-227.19
VIII.	Extraordinary items	0.00	0.00	0.00	0.00
IX.	Profit before tax (VII- VIII)	(92.79)	(135.88)	-91.31	-227.19
X.	Tax expense:				
	(1) Current tax	0.00	0.00	0.00	0.00
	(2) Deferred tax	-	-	6.93	6.93
XI.	Profit /(Loss) for the period (IX-X)	(92.79)	(135.88)	-98.24	-234.12
XII.	Paid Up Equity Share Capital	300.00	300.00	300.00	300.00
XIII.	Earnings per equity share:				
a	Basic	(3.09)	(4.53)	(3.27)	(7.80)
b	Diluted	(3.09)	(4.53)	(3.27)	(7.80)

Notes :

- The above Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the meeting held on 16th November, 2022. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
- Segment reporting as defined in Accounting Standards - 17 is not applicable, as the business of the company falls in one segment.
- Figures for the previous Period year have been re-grouped/reworked/re-arranged wherever necessary, to make them Comparable.

For Mac Hotels Limited

Edgar Maximiano Do Rosario Cotta
Managing Director
DIN : 00124357

Place : Panaji - Goa
Date : 16th November, 2022.





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Statement of unaudited Standalone Assets and Liabilities (As per Schedule III of Companies Act, 2013 and Non-Ind AS) As At 30th September, 2022			
Particulars		Amount (In lakhs)	
		As at 30th September, 2022	As at 31st March, 2022
		Unaudited	Audited
I. EQUITY AND LIABILITIES			
1. Shareholders' Fund			
(a) Share Capital		300.00	300.00
(b) Reserves & Surplus		-393.21	-300.41
2. Non Current Liabilities			
(a) Long Term Borrowings		224.28	208.14
(b) Other Non-Current Liabilities		-	-
(c) Long Term Provisions		-	-
3. Current Liabilities			
(a) Short Term Borrowings		15.05	39.03
(b) Trade Payables		343.35	91.85
(c) Other Current Liabilities		197.84	347.40
(d) Short Term Provisions		-0.83	0.38
TOTAL		686.48	686.39
II. ASSETS			
1. Non Current Assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Tangible Assets		511.31	518.42
(ii) Intangible Assets		0.68	0.81
(b) Non-current investments		2.29	
(c) Deferred Tax Assets (Net)		13.17	13.17
(d) Long-term loans and advances		-	
(e) Other non-current assets		36.66	38.94
2 Current Assets			
(a) Current Investments		-	-
(b) Inventories		59.36	59.57
(c) Trade Receivables		49.34	42.13
(d) Cash and Cash Equivalents		6.29	7.21
(e) Short Term Loans and Advances		1.66	1.68
(f) Other Current Assets		5.73	4.44
TOTAL		686.48	686.39

For Mac Hotels Limited

Edgar Maximiano Do Rosario Cotta
Managing Director
DIN : 00124357



Place : Panaji - Goa
Date : 16th November, 2022



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Cash Flow Statement for the Half Year ended 30th September 2022.

Particulars		Amount (In lakhs)	
		FIGURES AS AT THE END OF 30TH SEPTEMBER, 2022	FIGURES AS AT THE END OF 31ST MARCH, 2022
		Unaudited	Audited
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	-92.79	-227.19
	Adjustments for:		
	Finance Cost	9.62	19.67
	Depreciation	16.13	32.23
	Interest Income	-	-
	Rental Income	-	-
	Dividend Income	-	-
	Capital Gain	-	-
	Adjustment of Prior Period items	-	-
	Operating Profit before working capital changes	-67.04	-175.28
	Adjustments for:		
	(Increase) / Decrease in Other Financial Liabilities	-24.46	-
	(Increase) / Decrease in Inventories	0.21	-2.12
	(Increase) / Decrease in Trade Receivable	-7.21	3.02
	(Increase) / decrease in Other Current & Non - Current Assets, Loans & Advances	-1.26	1.73
	Increase / (Decrease) in Short Term Borrowings	-	20.12
	Increase / (Decrease) in Trade Payables	251.50	9.21
	Increase / (Decrease) in Other Current Liabilities	-149.55	201.71
	Increase / (Decrease) in Provisions	-1.22	-0.91
	Net adjustments	68.01	232.76
	Operating Profit after working capital changes	0.97	57.47
	Less: Income Tax Paid	-	-
	Net Cash from/ (used in) Operating Activities	0.97	57.47
	(A)		
B	Cash Flow from Investing Activities :		
	(Purchase) / Sale of Fixed Assets & W-I-P	-	-69.45
	Payments for purchase of fixed assets	-8.88	-
	Interest Income	-	-
	(Purchase)/Proceeds of long term investments (Net)	-	0.98
	Payments to Holdings & Associate Companies	-	50.43
	Rental Income	-	-
	Net Cash from/ (used in) Investing Activities	-8.88	-18.04
	(B)		
C	Cash Flow from Financing Activities :		
	Increase / (Decrease) in Long Term Borrowings	16.13	-19.24
	Increase / (Decrease) in Other Non-Current Liabilities	-	-
	Increase / (Decrease) in Long Term Provision	-	-
	Proceeds from / (Repayments of) short term borrowings	0.48	0.56
	Finance Cost paid	-9.62	-19.67
	Net Cash from/ (used in) Financing Activities	6.99	-38.35
	(C)		
	Net Increase/ (Decrease) in Cash & Cash Equivalents	-0.93	1.08
	(A+B+C)		
	Cash & Cash Equivalents as at the beginning of the year	7.21	6.14
	Cash & Cash Equivalents as at the end of the year	6.29	7.21
	Net increase / (decrease) in cash and cash equivalents	-0.93	1.08

For Mac Hotels Limited

Edgar Maximiano Do Rosario Cotta
Managing Director
DIN : 00124357



Place : Panaji - Goa
Date : 16th November, 2022