



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

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

Date: 14.11.2023

Scrip Code: 541973

Sub: Outcome of the Meeting of Board of Directors held on Tuesday, November 14, 2023 at 03:30 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. Tuesday, November 14, 2023, 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, 2023 along with Limited Review Report.

We further inform you that the Board Meeting commenced at 03:30 pm today and concluded at 05:00 pm.

Kindly take same on your records.

Thanking You,

For MAC HOTELS LIMITED

EDWIN E RCOTTA
WHOLE-TIME DIRECTOR
DIN: 02691199



Encl:

1. Un-Audited Financial Results for the half year ended September 30, 2023
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,
Goa – 403511
M- 9823049466
caneeruagnihotri@gmail.com

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2023 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, 2023 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

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Digitally signed by
NEERU AGNIHOTRI
Date: 2023.11.14
16:06:42 +05'30'

**(Neeru Agnihotri)
Partner, M. No. 098657
Place: Sangolda, Goa
Date: 14/11/2023
UDIN: 23098657BGTXHW9635**

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, 2023.

(Rupees in Lakhs) (Except Earning per Share)

Particulars		STANDALONE			
		6 Months ended 30.09.2023	6 Months ended 31.03.2023	Preceding 6 months ended 30.09.2022	Year to date figures as on 31.03.2023
		Unaudited	Audited	Unaudited	Audited
I.	Revenue from Operations	244.54	293.22	209.44	502.66
II.	Other Income	1.38	35.74	-	35.74
III.	Total Revenue	245.93	328.96	209.44	538.40
	Expenses :				
	Cost of Material Consumed	22.38	19.38	22.23	41.61
	Purchases of Stock-in-Trade	125.73	25.52	112.06	137.58
	Change in Inventories of Finished Goods	0.29	0.00	0.39	0.40
	Employee Benefits Expenses	93.20	15.55	75.63	91.19
	Finance Cost	11.40	11.08	10.23	21.31
	Depreciation & Amortisation Expenses	16.59	16.97	16.13	33.10
	Other Expenses	69.63	126.73	65.55	192.29
IV.	Total Expenses	339.22	215.23	302.23	517.47
V.	Profit before exceptional and extraordinary items and tax (III - IV)	-93.30	113.73	-92.79	20.93
VI.	Exceptional items	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	-93.30	113.73	-92.79	20.93
VIII.	Extraordinary items	-	-	-	-
IX.	Profit before tax (VII - VIII)	-93.30	113.73	-92.79	20.93
X.	Tax Expense				
	(1) Current Tax	-	5.23	-	5.23
	(2) Earlier Years Tax	-	-	-	-
	(3) Deferred tax	-	23.26	-	23.26
	(4) MAT Credit Entitlement	-	-	-	-
XI.	Profit/ (Loss) for the Period (IX - X)	-93.30	85.24	-92.79	-7.56
XII.	Paid Up Equity Share Capital	300.00	300.00	300.00	300.00
XIII.	Earing per equity share				
	(1) Basic	-3.11	2.84	-3.09	-0.25
	(2) Diluted	-3.11	2.84	-3.09	-0.25

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 14th November, 2023
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- 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
- Balance Payable And Receivable are Subject to be confirmation by the management

Date : 14-11-2023
Place: Panaji, Goa



FOR MAC HOTELS LIMITED

Edgarm R. Cotta
EDGARM. R. COTTA
Managing Director
DIN: 00124357

MAC HOTELS LIMITED

Registered : Mac Hotels House, First Floor, Behind Hotel Miramar, Nomoxim, Caranzalem, Miramar, Goa. 403002.

CIN : L55101GA1990PLC001100

Statement of unaudited Standalone Assets and Liabilities
(As per Schedule III of Companies Act, 2013 and Non-Ind AS**As At 30th September, 2023**

Particulars		As at 30th September, 2023	As at 31st March, 2023
		Unaudited	Audited
I. EQUITY AND LIABILITIES			
1. Shareholders' Fund			
(a) Share Capital		300.00	300.00
(b) Reserves & Surplus		-401.27	-307.97
2. Non Current Liabilities			
(a) Long Term Borrowings		194.07	194.70
(b) Other Non-Current Liabilities		10.09	10.09
(c) Long Term Provisions		-	-
3. Current Liabilities			
(a) Short Term Borrowings			14.01
(b) Trade Payables			
(i) Total outstanding due of micro enterprises & small enterprises		-	-
(ii) Total outstanding due of creditors other than micro enterprises & small enterprises		377.22	284.58
(c) Other Current Liabilities		44.28	44.26
(d) Short Term Provisions		185.45	160.67
TOTAL		709.84	700.35
II. ASSETS			
1. Non Current Assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Tangible Assets		503.59	513.98
(ii) Intangible Assets		0.66	0.54
(b) Non-current investments		2.29	2.29
(c) Deferred Tax Assets (Net)			-
(d) Long-term loans and advances			
(e) Other non-current assets		32.26	47.05
2. Current Assets			
(a) Current Investments		-	-
(b) Inventories		62.80	63.45
(c) Trade Receivables		62.27	59.75
(d) Cash and Cash Equivalents		12.10	3.14
(e) Short Term Loans and Advances		18.38	2.04
(f) Other Current Assets		15.50	8.12
TOTAL		709.84	700.35

FOR MAC HOTELS LIMITED



EDGAR M. R. COTTA

MAC HOTELS LIMITED

Registered : Mac Hotels House, First Floor, Behind Hotel Miramar, Nomoxim, Caranzalem, Miramar, Goa. 403002.

CIN : L55101GA1990PLC001100

Cash Flow Statement for the period ended 30th September 2023

Particulars		Amount (In lakhs)	
		FIGURES AS AT THE	FIGURES AS AT THE
		END OF 30TH SEPTEMBER, 2023	END OF 31ST MARCH, 2023
		Unaudited	Audited
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	-93.30	20.93
	Adjustments for:		
	Finance Cost	10.72	19.36
	Depreciation	16.59	33.10
	Interest Income	-	-
	Rental Income	-	-
	Dividend Income	-	-
	Capital Gain	-	-
	Adjustment of Prior Period items	-	-
	Operating Profit before working capital changes	-65.98	73.39
	Adjustments for:		
	(Increase) / Decrease in Other Financial Liabilities		19.83
	(Increase) / Decrease in Inventories	0.85	-3.88
	(Increase) / Decrease in Trade Receivable	-2.52	-17.62
	(Increase) / decrease in Other Current & Non - Current Assets, Loans & Advances	-6.98	-14.41
	Increase / (Decrease) in Short Term Borrowings		
	Increase / (Decrease) in Trade Payables	92.66	192.71
	Increase / (Decrease) in Other Current Liabilities	29.01	-190.99
	Increase / (Decrease) in Provisions	-4.23	3.87
	Net adjustments	108.79	-10.49
	Operating Profit after working capital changes	42.80	62.90
	Less: Income Tax Paid	-	5.23
	Net Cash from/ (used in) Operating Activities	42.80	57.67
	(A)		
B	Cash Flow from Investing Activities :		
	(Purchase) / Sale of Fixed Assets & W-I-P	-6.32	-28.38
	Payments for purchase of fixed assets	-	-
	Interest Income	-	-
	(Purchase)/Proceeds of long term investments (Net)	-	-
	Payments to Holdings & Associate Companies	-2.15	-
	Rental Income	-	-
	Net Cash from/ (used in) Investing Activities	-8.47	-28.38
	(B)		
C	Cash Flow from Financing Activities :		
	Increase / (Decrease) in Long Term Borrowings	-0.64	-13.44
	Increase / (Decrease) in Other Non-Current Liabilities	-	-
	Increase / (Decrease) in Long Term Provision	-	-
	Proceeds from / (Repayments of) short term borrowings	-14.01	-0.56
	Finance Cost paid	-10.72	-19.36
	Net Cash from/ (used in) Financing Activities	-25.37	-33.36
	(C)		
	Net Increase/ (Decrease) in Cash & Cash Equivalents	8.96	-4.08
	(A+B+C)		
	Cash & Cash Equivalents as at the beginning of the year	3.14	7.21
	Cash & Cash Equivalents as at the end of the year	12.10	3.14
	Net increase/ (decrease) in cash and cash equivalents	8.96	-4.08

FOR MAC HOTELS LIMITED

Date : 14-11-2023
Place: Panaji, Goa

EDGAR M. R. COTTA
Managing Director
DIN: 00124357