

<b>Scrip code</b>	
Scrip code	
NSE Symbol	MASTER
MSEI Symbol	NOTLISTED
ISIN	INE0OJM01017
Name of company	MASTER COMPONENTS 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	30-09-2023
Date of board meeting when results were approved	08-11-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-11-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Manufacturing
Start date and time of board meeting	08-11-2023 11:05
End date and time of board meeting	08-11-2023 12:10
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

<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	01-04-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<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	1148.612	1148.612
	Other income	1.982	1.982
	<b>Total Revenue</b>	<b>1150.594</b>	<b>1150.594</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	664.311	664.311
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	35.294	35.294
(d)	Employee benefit expense	95.365	95.365
(e)	Finance costs	5.389	5.389
(f)	Depreciation and amortisation expense	51.962	51.962
<b>(g)</b>	<b>Other Expenses</b>		
1	OTHER EXPENSES	161.866	161.866
	<b>Total other expenses</b>	<b>161.866</b>	<b>161.866</b>
	<b>Total expenses</b>	<b>1014.187</b>	<b>1014.187</b>

<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>
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D	Nature of report standalone or consolidated	Standalone	Standalone
<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>3</b>	<b>Profit before exceptional and extraordinary items and tax</b>	136.407	136.407
4	Exceptional items	0	0
<b>5</b>	<b>Profit before extraordinary items and tax</b>	136.407	136.407
6	Extraordinary items	0	0
<b>7</b>	<b>Profit before tax</b>	136.407	136.407
	Current tax	39.619	39.619
	Deferred tax	-3.283	-3.283
	<b>Total tax expenses</b>	36.336	36.336
<b>9</b>	<b>Net Profit Loss for the period from continuing operations</b>	100.071	100.071
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>	100.071	100.071
<b>16</b>	<b>Net profit (Loss) for the period</b>	100.071	100.071

<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	01-04-2023	01-04-2023
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<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>17</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	400	400
	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	3.01	3.01
<b>20</b>	<b>Debt equity ratio</b>		
21	Debt service coverage ratio	0	0
22	Interest service coverage ratio	0	0

<b>Statement of Asset and Liabilities</b>	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
Date of end of reporting period	30-09-2023
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
<b>Equity and liabilities</b>	
<b>1 Shareholders' funds</b>	
Share capital	400
Reserves and surplus	1739.724
Money received against share warrants	0
<b>Total shareholders' funds</b>	<b>2139.724</b>
2 Share application money pending allotment	0
3 Deferred government grants	0
4 Minority interest	
<b>5 Non-current liabilities</b>	
Long-term borrowings	30
Deferred tax liabilities (net)	41.229
Foreign currency monetary item translation difference liability account	0
Other long-term liabilities	0
Long-term provisions	0
<b>Total non-current liabilities</b>	<b>71.229</b>
<b>6 Current liabilities</b>	
Short-term borrowings	83.778
<b>Trade Payables</b>	
(A) Total outstanding dues of micro enterprises and small enterprises	21.33
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	192.452
Other current liabilities	404.8
Short-term provisions	26.872
<b>Total current liabilities</b>	<b>729.232</b>
<b>Total equity and liabilities</b>	<b>2940.185</b>
<b>Assets</b>	
<b>1 Non-current assets</b>	
<b>(i) Fixed assets</b>	
Tangible assets	787.753
Producing properties	0
Intangible assets	0
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>787.753</b>

<b>Statement of Asset and Liabilities</b>		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		30-09-2023
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	0
(v)	Deferred tax assets (net)	0
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	12.209
<b>Total non-current assets</b>		<b>799.962</b>
<b>Current assets</b>		
	Current investments	0
	Inventories	280.249
	Trade receivables	518.939
	Cash and cash equivalents	0.18
	Bank balance other than cash and cash equivalents	1254.472
	Short-term loans and advances	6.015
	Other current assets	80.368
<b>Total current assets</b>		<b>2140.223</b>
<b>Total assets</b>		<b>2940.185</b>
<b>Disclosure of notes on assets and liabilities</b>		

<b>Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results</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>
Date of start of reporting period	01-04-2023	01-04-2023
Date of end of reporting period	30-09-2023	30-09-2023
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>1</b>	<b>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</b>	<b>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</b>	<b>(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</b>	<b>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	6 months ended (dd-mm-yyyy)
A	Date of start of reporting period		01-04-2023
B	Date of end of reporting period		30-09-2023
C	Whether results are audited or unaudited		Unaudited
D	Nature of report standalone or consolidated		Standalone
<b>1</b>	<b>Statement of cash flows</b>		
	<b>Cash flows from used in operating activities</b>		
	Profit before extraordinary items and tax		136.407
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>		
	<b>Adjustments to profit (loss)</b>		
	Adjustments for finance costs		5.389
	Adjustments for depreciation and amortisation expense		51.962
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		0
	Adjustments for unrealised foreign exchange losses gains		0
	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		0
	<b>Total adjustments to profit (loss)</b>		<b>57.351</b>
<b>3</b>	<b>Adjustments for working capital</b>		
	Adjustments for decrease (increase) in inventories		-8.251
	Adjustments for decrease (increase) in trade receivables		-62.787
	Adjustments for decrease (increase) in other current assets		22.819
	Adjustments for increase (decrease) in trade payables		-46.522
	Adjustments for increase (decrease) in other current liabilities		332.917
	Adjustments for provisions		3.672
	<b>Total adjustments for working capital</b>		<b>241.848</b>
	<b>Total adjustments for reconcile profit (loss)</b>		<b>299.199</b>
	<b>Net cash flows from (used in) operations</b>		<b>435.606</b>
	Dividends received		0
	Interest paid		0
	Interest received		0
	Income taxes paid (refund)		39.619
	Other inflows (outflows) of cash		0
	<b>Net cash flows from (used in) operating activities before extraordinary items</b>		<b>395.987</b>
	Proceeds from extraordinary items		0
	Payment for extraordinary items		0
	<b>Net cash flows from (used in) operating activities</b>		<b>395.987</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	40.622
	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	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Proceeds from government grants	0
	<b>Net cash flows from (used in) investing activities before extraordinary items</b>	<b>-40.622</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) investing activities</b>	<b>-40.622</b>
<b>5</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from issuing shares	874.342
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	-19.817
	Dividends paid	0
	Interest paid	5.389
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-1.803
	<b>Net cash flows from (used in) financing activities before extraordinary items</b>	<b>886.967</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) financing activities</b>	<b>886.967</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>1242.332</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	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>1242.332</b>
	Cash and cash equivalents cash flow statement at beginning of period	12.32
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>1254.652</b>

