

Scrip code	
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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	31-03-2024
Date of board meeting when results were approved	17-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	09-05-2024
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	Manufacturing
Start date and time of board meeting	17-05-2024 13:05
End date and time of board meeting	17-05-2024 15:45
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	1380.429	2529.041
	Other income	27.158	29.14
	Total Revenue	1407.587	2558.181
2	Expenses		
(a)	Cost of materials consumed	797.131	1461.442
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	38.063	73.357
(d)	Employee benefit expense	110.724	206.089
(e)	Finance costs	1.602	6.991
(f)	Depreciation and amortisation expense	42.548	94.51
(g)	Other Expenses		
1	Other Expenses	198.371	360.237
	Total other expenses	198.371	360.237
	Total expenses	1188.439	2202.626

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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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.		
3	Profit before exceptional and extraordinary items and tax	219.148	355.555
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	219.148	355.555
6	Extraordinary items	0	0
7	Profit before tax	219.148	355.555
	Current tax	51.429	91.048
	Deferred tax	0.226	-3.057
	Total tax expenses	51.655	87.991
9	Net Profit Loss for the period from continuing operations	167.493	267.564
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	167.493	267.564
16	Net profit (Loss) for the period	167.493	267.564

Financial Results – Other than Bank

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17	Details of equity share capital		
	Paid-up equity share capital	400	400
	Face value of equity share capital	10	10
17	Details of debt securities		
	Basic earnings (loss) per share from continuing and discontinued operations	4.32	7.33
20	Debt equity ratio		
21	Debt service coverage ratio	0	0
22	Interest service coverage ratio	0	0

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	400
	Reserves and surplus	1899.787
	Money received against share warrants	
	Total shareholders' funds	2299.787
2	Share application money pending allotment	0
3	Deferred government grants	
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	0
	Deferred tax liabilities (net)	41.455
	Foreign currency monetary item translation difference liability account	
	Other long-term liabilities	
	Long-term provisions	0
	Total non-current liabilities	41.455
6	Current liabilities	
	Short-term borrowings	-13.496
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	16.719
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	160.766
	Other current liabilities	97.708
	Short-term provisions	28.8
	Total current liabilities	290.497
	Total equity and liabilities	2631.739
	Assets	
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	1016.125
	Producing properties	0
	Intangible assets	0
	Preproducing properties	0
	Tangible assets capital work-in-progress	61.44
	Intangible assets under development or work-in-progress	0
	Total fixed assets	1077.565

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	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	11.497
Total non-current assets		1089.062
Current assets		
	Current investments	0
	Inventories	219.753
	Trade receivables	550.543
	Cash and cash equivalents	606.113
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	4.695
	Other current assets	161.573
Total current assets		1542.677
Total assets		2631.739
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	355.555
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	6.991
	Adjustments for depreciation and amortisation expense	94.51
	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	-0.01
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	-21.437
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-7.625
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments to profit (loss)	72.449
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	52.24
	Adjustments for decrease (increase) in trade receivables	-94.39
	Adjustments for decrease (increase) in other current assets	-57.32
	Adjustments for increase (decrease) in trade payables	-82.82
	Adjustments for increase (decrease) in other current liabilities	25.82
	Adjustments for provisions	5.85
	Total adjustments for working capital	-150.62
	Total adjustments for reconcile profit (loss)	-78.171
	Net cash flows from (used in) operations	277.384
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	91.048
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	186.336
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	186.336
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	372.982
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	0.01
Interest received	21.44
Income taxes paid (refund)	0
Other inflows (outflows) of cash	7.62
Proceeds from government grants	0
Net cash flows from (used in) investing activities before extraordinary items	-343.912
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) investing activities	-343.912
5 Cash flows from used in financing activities	
Proceeds from issuing shares	866.91
Proceeds from issuing other equity instruments	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	-30
Repayments of borrowings	77.46
Dividends paid	0
Interest paid	6.99
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-1.09
Net cash flows from (used in) financing activities before extraordinary items	751.37
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) financing activities	751.37
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	593.794
6 Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	593.794
Cash and cash equivalents cash flow statement at beginning of period	12.319
Cash and cash equivalents cash flow statement at end of period	606.113