General information about company	
Scrip code*	000000
NSE Symbol*	MASTER
MSEI Symbol*	NOTLISTED
ISIN*	INE0OJM01017
Name of company	MASTER COMPONENTS LIMITED
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	05-11-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27-10-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Single segment
Description of single segment	Manufacturing
Start date and time of board meeting	05-11-2026 17:10
End date and time of board meeting	05-11-2026 17:43
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	Declaration of unmodified opinion

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)	
	Date of start of reporting period	01-04-2026	01-04-2026	
	Date of end of reporting period	30-09-2026	30-09-2026	
	Whether results are audited or unaudited	Unaudited	Unaudited	
	Nature of report standalone or consolidated	Consolidated	Consolidated	
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	5914.21	5914.21	
	Other income	7.1	7.1	
	Total Income	**5921.31**	**5921.31**	
2	**Expenses**			
(a)	Cost of materials consumed	4022.78	4022.78	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-391.98	-391.98	
(d)	Employee benefit expense	232.78	232.78	
(e)	Finance costs	43.88	43.88	
(f)	Depreciation and amortisation expense	108.33	108.33	
(g)	**Other Expenses**			
1	Labour & Sub-contracting Charges	763.63	763.63	
2	Power, Fuel & Water Charges	187.33	187.33	
3	Freight / Carriage Outward	58.72	58.72	
4	Rent	43.4	43.4	
5	Repairs & Maintenance	30.58	30.58	
6	Corporate Social Responsibility	14.5	14.5	
7	Office Expenses	10.35	10.35	
8	Miscellaneous Expenses	28.03	28.03	
9	Legal & Professional Charges	20.24	20.24	
10	Auditors Remuneration	1.75	1.75	
	Total other expenses	**1158.53**	**1158.53**	
	Total expenses	**5174.32**	**5174.32**	
3	**Profit before exceptional and extraordinary items and tax**	**746.99**	**746.99**	
4	Exceptional items	0	0	
5	**Profit before extraordinary items and tax**	746.99	746.99	
6	Extraordinary items	0	0	
7	**Profit before tax**	746.99	746.99	
8	**Tax Expense**			
	Current tax	180.39	180.39	
	Deferred tax	15.31	15.31	
	Total tax expenses	195.7	195.7	
9	**Net Profit Loss for the period from continuing operations**	551.29	551.29	
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**	551.29	551.29	

14	Share of profit (loss) of associates	0	0	
15	Profit (loss) of minority interest	0	0	
16	**Net profit (Loss) for the period**	551.29	551.29	
17	**Details of equity share capital**			
	Paid-up equity share capital	400	400	
	Face value of equity share capital	10	10	
	Details of debt securities			
18	Reserves excluding revaluation reserve			
19	**Earnings per equity share (for continuing and discontinued operations)**			
	Basic earnings (loss) per share from continuing and discontinued operations	13.78	13.78	
	Diluted earnings (loss) per share from continuing and discontinued operations	13.78	13.78	
20	Debt equity ratio	0.43	0.43	Textual Information(1)
21	Debt service coverage ratio	5.84	5.84	Textual Information(2)
22	Interest service coverage ratio	18.02	18.02	Textual Information(3)
23	Disclosure of notes on financial results		Textual Information(4)	

Text Block	
Textual Information(1)	
Textual Information(2)	
Textual Information(3)	
Textual Information(4)	

Statement of Asset and Liabilities		
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
	Equity and liabilities	
1	**Shareholders' funds**	
	Share capital	400
	Reserves and surplus	3799.9
	Money received against share warrants	0
	Total shareholders' funds	**4199.9**
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	**Non-current liabilities**	
	Long-term borrowings	486.37
	Deferred tax liabilities (net)	175.74
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	
1		
2		
3		
4		
5		
	Details of other long-term liabilities	
	Total of other long-term liabilities	
	Long-term provisions	0
	Total non-current liabilities	**662.11**
6	**Current liabilities**	
	Short-term borrowings	1308.46
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	477.48
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	923.98
	Total Trade payable	**1401.46**
	Other current liabilities	
1	Advance from Customers	3.92
2	Employee related payables	29.54
3	Employee statutory dues payable	3.41
4	Bonus Payable	10.06
5	GST Payable	17.94
	Details of other current liabilities	
6	TDS/TCS Payable	5.89
7	Expenses Payable	35.49
8	Interest accrued but not due	2.34
9	Dividend Payable	0.28
	Total of other current liabilities	**108.87**
	Short-term provisions	0.62
	Total current liabilities	**2819.41**

	Total equity and liabilities	**7681.42**
	Assets	
1	**Non-current assets**	
(i)	**Property, Plant and Equipment and Intangible assets**	
	Property, Plant and Equipment	3038.24
	Producing properties	0
	Intangible assets	0.1
	Preproducing properties	0
	Property, Plant and Equipment capital work-in-progress	380.56
	Intangible assets under development or work-in-progress	0
	Total Property, Plant and Equipment and Intangible assets	**3418.9**
(ii)	Non-current investments	0
(v)	Deferred tax assets (net)	
(vi)	Foreign currency monetary item translation difference asset account	
(vii)	Long-term loans and advances	70.94
	Other non-current assets	
1	Security Deposits (Unsecured, considered good)	98.9
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	**98.9**
	Total non-current assets	**3588.74**
2	**Current assets**	
	Current investments	0
	Inventories	1435.04
	Trade receivables	2568.96
	Cash and cash equivalents	15.52
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	34.93
	Other current assets	
1	Advance tax and TDS (Net of Income Tax)	24.57
2	GST Receivable	0.1
3	Prepaid Expenses	13.56
4		
5		
	Details of other current assets	
	Total of other current assets	**38.23**
	Total current assets	**4092.68**
	Total assets	**7681.42**
	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	01-04-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
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		

Cash flow statement - indirect

	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
1	**Statement of cash flows**	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	746.99
2	**Adjustments for reconcile profit (loss)**	
	Adjustments to profit (loss)	
	Adjustments for finance costs	43.88
	Adjustments for depreciation and amortisation expense	108.33
	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
	Total adjustments to profit (loss)	**152.21**
3	**Adjustments for working capital**	
	Adjustments for decrease (increase) in inventories	-530.32
	Adjustments for decrease (increase) in trade receivables	-1081.3
	Adjustments for decrease (increase) in other current assets	-35.57
	Adjustments for increase (decrease) in trade payables	819.15
	Adjustments for increase (decrease) in other current liabilities	-61.71
	Adjustments for provisions	0
	Total adjustments for working capital	**-889.75**
	Total adjustments for reconcile profit (loss)	**-737.54**
	Net cash flows from (used in) operations	**9.45**
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	199.15
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	**-189.7**
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	**-189.7**
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 property plant and equipment	0
	Purchase of property plant and equipment	731.26
	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
	Net cash flows from (used in) investing activities before extraordinary items	**-731.26**
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	**-731.26**
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	708.93
	Repayments of borrowings	0
	Dividends paid	29.72
	Interest paid	43.88
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities before extraordinary items	**635.33**
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	**635.33**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**-285.63**
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	**-285.63**
	Cash and cash equivalents cash flow statement at beginning of period	301.15
	Cash and cash equivalents cash flow statement at end of period	**15.52**

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s Kirtane & Pandit LLP	Yes	31-12-2028