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: 30th May, 2025

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

Ref.BSE Scrip Code: 541973

Sub: Outcome of the Meeting of Board of Directors held onFriday,May30, 2025.

Dear Sir/Madam,

With reference to captioned subject, we wish to inform you that the Meeting of the Board of Directors of the Company was held onFriday, May30, 2025.the Board of Directors of the Company, has considered and, either noted or approved the followings, namely:

1. Considered and approved the Statement of Audited Financial Results together with Statement of Assets and Liabilities for the Half Year & Year ended 31st March 2025 and taken on record the Auditors' Report on the Audited Financial Statements of the Company for the Half Year & Year ended 31stMarch, 2025.

2. Considered, approved & taken on record the appointment of M/s. Kishan Patel And Associates., as the Internal Auditor of the Company for the Financial Year 2025-26 pursuant to the provisions of Section 138 of the Companies Act, 2013.

We further inform you that the Board Meeting commenced at 3:00 pm and concluded at 07.00 pm.

Kindly take same on your records.

Thanking You,
For, **MAC HOTELS LIMITED**

MAC HOTELS LIMITED PANAJI GOA

EDWIN E R COTTA
WHOLE-TIME DIRECTOR
DIN: 02691199

Encl:
1. Audited Financial Results for the half year and year ended March 31, 2025 and Statement of Assets and Liabilities along with Cash Flow Statement.
2. Auditors Report on Audited Financial Results.
3. Declaration of the Unmodified Auditor's Report.

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Annexure 1

Appointment of M/s Kishan Patel And Associates, Chartered Accountants, as the Internal Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Internal Auditor	M/s Kishan Patel And Associates
2.	Reason for appointment	Following the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions (if any) of the Companies Act, 2013 the Company has appointed an Internal Auditor for conducting Internal Audit of the Company.
3.	Date of appointment & term of appointment	M/s Kishan Patel And Associates was appointed as Internal Auditor of the Company at the Board Meeting held 30.05.2025 for the financial year 2025-26 at a remuneration as decided by the Board of Directors and the firm mutually.
4.	Brief profile	Kishan Patel and Associates is a renowned Chartered Accountants Firm based in Mahesana established in the year 2019. KIshan Patel and Associates Provides expertise consultancy in the area of Audits, Accounting, Taxation, Corporate Laws, Goods and Service Tax and Financial Planning, Project Funding, and Management Consultancy
5.	Disclosure of relationships between directors	None

MAC HOTELS LIMITED PANAJI GOA

S K BHAVSAR & CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Standalone Half Yealy Financial Results and year to date result of MAC HOTELS LIMITED ("the Company") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended.

TO THE BOARD OF DIRECTORS of MAC HOTELS LIMITED

Opinion

We have audited the accompanying statement of half yearly and year to date standalone financial results of MAC HOTELS LIMITED (hereinafter referred to as the "Company") for the year ended 31 March 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("The Listing Regulations").

In our opinion, to the best of our information, according to the explanations given to us, the aforesaid Standalone Financial Results for the year ended 31st March 2025:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable in the applicable Accounting Standards Prescribed under section 133 of the Companies Act, 2013 ("Act"), as amended, and other accounting principles generally accepted in India under of the net profit and other financial information for the year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial results for the year ended 31st March 2025 under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of the Management and Those Charged with Governance for this Statement:

This accompanying Statement, which includes the Standalone Financial Results for the year ended 31st March 2025 is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. This responsibility includes the preparation and presentation of the Standalone Financial Results for the half yearly and year ended 31st March, 2025 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of

1047, Sun Gravitas, Nr. Shyamal Cross Road, Satellite, Ahmedabad-380 015
(O) 079-4924 2234 (M) +91 94299 06707, 99987 48626 skbhavsarco@gmail.com

S.K. Bhavsar & Co. M.NO. 130568 FRN : 0140580W Chartered Accountants

adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the accompanying Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results for the year ended 31st March, 2025:

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31st March 2025 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Annual Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We are also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of Listing Regulations.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the

audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the company express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the Standalone financial results that, individually or in aggregate, makes it probable that economic decisions of a reasonably knowledgeable users of the standalone financial results may be influenced. We consider Quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The accompanying Statement includes the results for the half year ended 31st March, 2025 being the balancing figure between audited figures in respect of the full financial year and year to date figures up to the half year of the current financial year. Our opinion on the Audit of the Standalone Financial Results for the year ended 31st March 2025 is not modified in respect of this matter.

Place: : Ahmedabad
Date: : May 30, 2025

For S K Bhavsar & Co.
Chartered Accountants
ICAI Firm Registration No.: 145880W

S. K. Bhavsar & Co. * Chartered Accountants * M.NO.: 180566 FRN: 0145880W

(Shivam Bhavsar)
Proprietor
Mem. No. 180566
UDIN: 25180566BMHTTI6044

MAC HOTELS LIMITED

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

CIN : L55101GA1990PLC001100

(Rupees in Lakhs) (Except Earning per Share)

Statement of audited Financial Results for the Half Year and year ended March 31, 2025 pursuant to regulation 33 of SEBI (LODR) Regulation 2015

	Particulars	Audited	Unaudited	Audited	Audited	Audited
	Date of Start of Period	01-Oct-24	01-Apr-24	01-Oct-23	01-Apr-24	01-Apr-23
	Date of End of Period	31-Mar-25	30-Sep-24	31-Mar-24	31-Mar-25	31-Mar-24
I.	Revenue from Operations	247.80	123.29	341.63	371.09	586.18
II.	Other Income	-	0.57	9.28	0.57	10.66
III.	**Total Revenue**	**247.80**	**123.86**	**350.92**	**371.66**	**596.84**
IV.	**Expenses :**					
	Cost of Material Consumed	10.77	9.11	25.34	19.88	47.71
	Purchases of Stock-in-Trade	45.63	4.65	33.42	50.29	159.15
	Change in Inventories of Finished Goods	0.11	-0.02	0.19	0.09	0.48
	Employee Benefits Expenses	65.23	27.12	37.87	92.34	131.07
	Finance Cost	7.25	8.07	9.69	15.32	21.10
	Depreciation & Amortisation Expenses	10.93	16.29	17.58	27.22	34.17
	Other Expenses	93.06	33.42	105.17	126.48	174.80
	Total Expenses	**232.97**	**98.65**	**229.27**	**331.62**	**568.49**
V.	**Profit before exceptional and extraordinary items and tax (III - IV)**	**14.83**	**25.21**	**121.65**	**40.04**	**28.35**
VI.	Exceptional items	-	-	-	-	-
VII.	**Profit before extraordinary items and tax (V - VI)**	**14.83**	**25.21**	**121.65**	**40.04**	**28.35**
VIII.	Extraordinary items	-	-	-	-	-
IX.	**Profit before tax (VII - VIII)**	**14.83**	**25.21**	**121.65**	**40.04**	**28.35**
X.	Tax Expense	7.21	-	7.09	7.21	7.09
	(1) Current Tax	-	-	-	-	-
	(2) Earlier Years Tax	4.92	-	-10.28	4.92	-10.28
	(3) Deferred tax	-	-	-	-	-
	(4) MAT Credit Entitlement					
XI.	**Profit / (Loss) for the Period (IX - X)**	**2.71**	**25.21**	**124.84**	**27.92**	**31.54**
XII.	**Paid Up Equity Share Capital**	300.00	300.00	300.00	563.13	300.00
XIII.	**Earing per equity share**					
	(1) Basic	0.09	0.84	4.16	0.50	1.05
	(2) Diluted	0.09	0.84	4.16	0.50	1.05

Notes :

1. The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 30th March, 2025
2. The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
3. The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
4. The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
5. Segment reporting as defined in Accounting Standards - 17 is not applicable, as the business of the company falls in one segment.
6. Balance Payable And Receivable are Subject to be confirmation by the management

MAC HOTELS LIMITED PANAJI GOA

FOR MAC HOTELS LIMITED

EDWIN E. R. COTTA
Whole Time Director
DIN: 02691199

Date : 30-05-2025
Place: Panaji, Goa

MAC HOTELS LIMITED

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

CIN : L55101GA1990PLC001100

Statement of Assets and Liabilities as at 31st March 2025 Pursuant to Regulations 33 of SEBI (LODR) Regulation 2015

	Particulars	As at 31st March, 2025 Audited	As at 31st March, 2024 Audited
I.	EQUITY AND LIABILITIES		
1.	**Shareholders' Fund**		
	(a) Share Capital	563.13	300.00
	(b) Reserves & Surplus	593.50	-276.43
2.	**Non Current Liabilities**		
	(a) Long Term Borrowings	76.27	158.30
	(b) Other Non-Current Liabilities	-	-
	(c) Long Term Provisions	-	-
	(d) Deferred Tax Liabilities	4.73	-
3.	**Current Liabilities**		
	(a) Short Term Borrowings	14.95	15.12
	(b) Trade Payables		-
	(i) MSME	178.47	335.55
	(ii) Other than MSME	41.59	40.57
	(c) Other Current Liabilities	179.70	193.04
	(d) Short Term Provisions		
	TOTAL	1,652.34	766.16
II.	ASSETS		
1.	**Non Current Assets**		
	(a) Property, Plant & Equipment and Intangible Assets	595.24	494.58
	(i) Tangible Assets	0.40	0.53
	(ii) Intangible Assets	2.29	2.29
	(b) Non-current investments	-	0.19
	(c) Deferred Tax Assets (Net)		
	(d) Long-term loans and advances	323.41	46.81
	(e) Other non-current assets		
2	**Current Assets**		-
	(a) Current Investments	66.08	65.51
	(b) Inventories	77.09	94.07
	(c) Trade Receivables	559.94	53.32
	(d) Cash and Cash Equivalents	0.45	0.44
	(e) Short Term Loans and Advances	27.44	8.44
	(f) Other Current Assets		
	TOTAL	1,652.34	766.16

FOR MAC HOTELS LIMITED

MAC HOTELS LIMITED PANAJI GOA

EDWIN E. R. COTTA
Whole Time Director
DIN: 02691199

Date : 30-05-2025
Place: Panaji, Goa

MAC HOTELS LIMITED

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

CIN : L55101GA1990PLC001100

Statement of Cash flow for the year period ended March 31st, 2025 Pursuant to regulations 33 of SEBI (LODR) Regulation 2015

Amount (In lakhs)

	Particulars		FIGURES AS AT THE END OF 31ST MARCH, 2025	FIGURES AS AT THE END OF 31ST MARCH, 2024
			Audited	Audited
A	**Cash Flow from Operating Activities :**			
	Net Profit/(Loss) before tax		40.04	28.35
	Adjustments for:			
	Finance Cost		14.10	19.92
	Depreciation		27.22	34.17
	Interest Income		-	-
	Rental Income		-	-
	Dividend Income		-	-
	Capital Gain		-	-
	Adjustment of Prior Period items		-	-
	Operating Profit before working capital changes		81.36	82.44
	Adjustments for:			
	Increase / (Decrease) in Other Financial Liabilities		1.02	-3.71
	(Increase) / Decrease in Inventories		-0.57	-2.06
	(Increase) / Decrease in Trade Receivable		16.98	-34.32
	(Increase) / decrease in Other Current & Non - Current Assets, Loans & Advances		-295.61	1.51
	Increase / (Decrease) in Trade Payables		-157.08	50.99
	Increase / (Decrease) in Other Current Liabilities		-9.94	31.82
	Increase / (Decrease) in Provisions		-3.40	0.55
	Net adjustments		-448.61	44.79
	Operating Profit after working capital changes		-367.25	127.23
	Less: Income Tax Paid		7.21	7.09
	Net Cash from/ (used in) Operating Activities	(A)	-374.45	120.14
B	**Cash Flow from Investing Activities :**			
	(Purchase) / Sale of Fixed Assets & W-I-P		-127.76	-14.76
	Payments for purchase of fixed assets		-	-
	Interest Income		-	-
	(Purchase)/Proceeds of long term investments (Net)		-	-
	Payments to Holdings & Associate Companies			
	Rental Income		-	-
	Net Cash from/ (used in) Investing Activities	(B)	-127.76	-14.76
C	**Cash Flow from Financing Activities :**			
	Proceeds of Issue of Equity Shares with Premium		1,105.14	
	Increase / (Decrease) in Long Term Borrowings		-82.03	-36.40
	Increase / (Decrease) in Other Non-Current Liabilities			-
	Increase / (Decrease) in Long Term Provision			-
	Proceeds from / (Repayments of) short term borrowings		-0.18	1.11
	Finance Cost paid		-14.10	-19.92
	Net Cash from/ (used in) Financing Activities	(C)	1,008.84	-55.20
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(A+B+C)	506.62	50.18
	Cash & Cash Equivalents as at the beginning of the year		53.32	3.14
	Cash & Cash Equivalents as at the end of the year		559.94	53.32
	Net increase/ (decrease) in cash and cash equivalents		506.62	50.18

FOR MAC HOTELS LIMITED

MAC HOTELS LIMITED PANAJI GOA

EDWIN E. R. COTTA
Managing Director
DIN: 02691199

Date : 30-05-2025
Place: Panaji, Goa

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Tel.: 0832 2464299 Email: mac.hotels.limited@gmail.com Website: www.machotels.net
CIN: U55101GA1990PLC001100

Date: 30thMay, 2025

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

Ref. BSE Scrip Code: 541973

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Boardof India (LODR) Regulations, 2015

Dear Sir/Madam,

This is hereby declared and confirmed that the Auditors' Report given by the Statutory Auditors of the Company on the Audited financial Results of the Company for the half year and financial year ended on 31stMarch, 2025 is with Unmodified Opinion.

Yours Truly,

Thanking You,
For, **MAC HOTELS LIMITED**

EDWIN ER COTTA
WHOLE-TIME DIRECTOR
DIN: 02691199

MAC HOTELS LIMITED PANAJI GOA