

Dated: 28/01/2026

To,
The General Manager
DCS-CRD
(Corporate Relationship Department)
BSE Ltd., Rotunda Building
P.J. Tower, Dalal Street, Fort
MUMBAI-400001

BSE SCRIP Code: ROBU | 543787

Subject: Outcome of Board Meeting held today, i.e. Wednesday, January 28, 2026.

Dear Sir,

This is to inform you that the Board of Directors of the Company, at its meeting held today, i.e., 28th January 2026, has, inter alia, considered and approved the following matters:

1. Approval of Financial Results

Approve the unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and nine months ended 31st December 2025, and the Auditor's limited review report thereon. (Copies of Unaudited Financial Results approved by the Board of Directors are enclosed herewith along with the Auditors' Report as **Annexure I**)

2. Issue of Bonus Shares

Issue of Bonus equity shares in the ratio 1:10 i.e. 1 (One) equity share of ₹ 10/- each for every 10 (Ten) full paid-up equity shares of ₹ 10/- each held by the Shareholders of the Company as on the Record Date, subject to the approval of Shareholders through Postal Ballot. The Company will inform the "Record Date" for determining the entitlement of the Shareholders to receive Bonus Shares in due course.

The details as required under Regulation 30 read with Part A of Para A of Schedule III of the SEBI Listing Regulations, 2015 and SEBI Master Circular No SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed as **Annexure B**.

3. Approval of Notice of Postal Ballot for Issue of Bonus Shares

Approved the notice of Postal Ballot dated January 28, 2026, for the issuance of Bonus Shares.

The Meeting of the Board of Directors of the Company commenced at 4.37 p.m. (IST) and concluded at 05.45 p.m. (IST).

MACFOS LIMITED

Reg. office Add : S. NO. 78/1, Dynamic Logistics Trade Park,
Suman Building, Bhosari Alandi Rd, Dighi, Pune, Maharashtra 411015
CIN- L29309PN2017PLC172718 | GST- 27AALCM3536H1ZA
🌐 : www.robu.in 📩 : info@robu.in
📞 : 1800 266 6123 / +91 20 68197600

This intimation is also being uploaded on the website of the Company and can be accessed at the website: www.robu.in

We request you to kindly take the same on record.

Thanking you.
Yours faithfully,

For Macfos Limited

Name: Binod Prasad
Whole Time Director & CFO
DIN:- 07938828

Date; 28/01/2026
Place: Pune



Limited Review Report on unaudited Standalone Financial Results for the Quarter and Nine months ended December 31, 2025, Financial Results of Macfos Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To,
The Board of Directors**

Macfos Limited

S. No. 78/1, Dighi,
Bhosari Alandi Road,
Pune Maharashtra - 411015
CIN: - L29309PN2017PLC172718

1. We have reviewed the accompanying statement of unaudited standalone financial results of Macfos Limited ('the Company') for the quarter and Nine Months ended December 31, 2025 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting' ('AS 25'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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 Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to



obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in AS 25, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations 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 **KISHOR GUJAR & ASSOCIATES**
Chartered Accountants
Firm Registration No.- 116747W



CA Laxmi U Rawat (Partner)

Membership No.: -134752
Place: -Pimpri, Pune - 411018

Date.: - 28th January, 2026

UDIN: - 26134752HYXHPK8414



Macfos Limited

CIN: L29309PN2017PLC172718

Address: - S No 78/1, Dighi, Bhosari Alandi Road, Pune, Maharashtra - 411015

Statement of Standalone unaudited Financial Results for the Quarter and Nine months ended December 31, 2025

(All amounts are in INR Rs. Lacs unless stated otherwise)

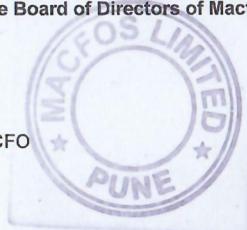
Particulars	Quarter Ended			Nine Month Ended		Year ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	7,888.85	6,848.07	4,580.34	20,663.72	19,249.42	25,498.68
Other Income	84.94	77.42	87.06	221.60	180.33	269.66
Total Income	7,973.79	6,925.49	4,667.40	20,885.32	19,429.75	25,768.34
Expenses						
Cost of Material Consumed	20.47	14.46	26.22	45.11	41.97	46.79
Purchases of Stock in Trade	6,907.23	6,324.17	5,196.67	18,246.45	18,512.71	23,812.00
Change in Inventories of work in progress and finished goods	(755.39)	(1,051.19)	(1,601.48)	(2,329.61)	(2,698.92)	(3,120.45)
Employee Benefit Expenses	316.68	307.13	231.82	878.79	648.58	897.50
Finance Costs	91.81	74.11	67.18	209.78	170.04	223.76
Depreciation and Amortization Expenses	41.54	39.62	23.03	116.66	57.07	86.81
Other Expenses	595.02	533.41	353.18	1,599.16	947.59	1,417.48
Total expenses	7,217.35	6,241.71	4,296.61	18,766.34	17,679.04	23,363.89
Profit/(Loss) before Exceptional and Extraordinary Item and Tax	756.44	683.78	370.79	2,118.97	1,750.71	2,404.45
Exceptional Item	-	-	-	-	-	-
Profit/(Loss) before Extraordinary Item and Tax	756.44	683.78	370.79	2,118.97	1,750.71	2,404.45
Prior Period Item	-	-	-	-	-	-
Extraordinary Item	-	-	-	-	-	-
Profit/(Loss) before Tax	756.44	683.78	370.79	2,118.97	1,750.71	2,404.45
Tax Expenses						
- Current Tax	197.67	177.88	96.37	552.50	450.62	617.23
- Deferred Tax	(4.43)	(3.38)	(1.40)	(10.36)	(6.84)	(8.80)
- Excess/Short Provision Written back/off	-	(2.65)	0.00	(2.65)	1.80	1.80
Profit/(Loss) for the Period from Continuing Operations	563.21	511.93	275.81	1,579.48	1,305.13	1,794.22
Profit/(loss) from Discontinuing Operation (before tax)	-	-	-	-	-	-
Tax Expenses of Discontinuing Operation	-	-	-	-	-	-
Profit/(loss) from Discontinuing Operation (after tax)	-	-	-	-	-	-
Profit/(Loss) for the period	563.21	511.93	275.81	1,579.48	1,305.13	1,794.22
Earnings Per Share (Face Value per Share Rs.10 each)						
-Basic (not annualised)	5.98	5.44	2.95	16.77	13.96	19.16
-Diluted (not annualised)	5.98	5.44	2.95	16.77	13.96	19.16

For and on behalf of the Board of Directors of Macfos Limited

Mr. Binod Prasad

Whole Time Director & CFO

DIN: 07938828





Limited Review Report on unaudited Consolidated Financial Results for the quarter and Nine months ended December 31, 2025, Consolidated Financial Results of Macfos Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors,
Macfos Limited.
S. No. 78/1, Dighi,
Bhosari Alandi Road,
Pune Maharashtra - 411015
CIN: - L29309PN2017PLC172718

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of Macfos Limited ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax for the quarter and Nine months ended on 31st December, 2025 ('the Statement'), being submitted by the parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting' ('AS 25'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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 Statement is free of material misstatement. A review consists of making inquiries, primarily of persons



responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. The Statement includes the results of the following entities;

Holding/Parent Company	-	Macfos Limited
Subsidiary Companies	-	Nuo Zhan Technologies Limited
	-	Macfos Electronics Private Limited

5. Based on our review conducted and procedure performed as stated in paragraph 3 above and based on the interim financial results given by the management of the Parent Company as referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in AS 25, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations 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.
6. We did not review the interim financial results and other financial information of the Subsidiary namely Nuo Zhan Technologies Limited included in the Consolidated statement, whose interim financial results and other financial information reflects total assets of ₹27.40 lakhs as at 31st December, 2025 and total revenue for the quarter and Nine month ended ₹3.89 Lakhs and ₹24.94 lakhs respectively , and solely considered the interim financial results provided by the management of the parent company as it is.

Similarly, based on our review of interim financial results and other financial information of Macfos Electronics Private Limited it reflects total assets of ₹10.80 lakhs as at 31st December 2025 and total revenue of ₹ Nil for the quarter and Nine months ended.

For **KISHOR GUJAR & ASSOCIATES**
Chartered Accountants
Firm Registration No. - 116747W

CA Laxmi Rawat (Partner)

Membership No: - 134752

Place: - Pimpri, Pune - 411018

Date.: - 28th January 2026

UDIN: - 26134752DPHBXX9826



Macfos Limited.

CIN: L29309PN2017PLC172718

Address: S No 78/1, Dighi, Bhosari Alandi Road, Pune, Maharashtra 411015

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine months ended on December 31, 2025.

(All amounts are in INR Rs. Lacs unless stated otherwise)

Particulars	Quarter Ended			Nine Month Ended		Year end
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	7,888.85	6,848.04	4,580.34	20,663.69	19,249.58	25,506.14
Other Income	84.89	77.42	87.20	221.55	180.47	269.90
Total Income	7,973.74	6,925.46	4,667.54	20,885.24	19,430.04	25,776.04
Expenses						
Cost of Material Consumed	24.31	30.82	26.22	69.78	42.11	54.27
Purchases of Stock in Trade	6,903.29	6,307.60	5,196.67	18,224.03	18,512.71	23,812.00
Change in Inventories of work in progress and finished goods	(755.39)	(1,051.19)	(1,601.48)	(2,332.19)	(2,698.92)	(3,120.45)
Employee Benefit Expenses	316.68	307.13	231.82	878.79	648.58	897.50
Finance Costs	91.81	74.11	67.18	209.78	170.04	223.76
Depreciation and Amortization Expenses	41.69	39.77	23.19	117.13	57.54	87.43
Other Expenses	595.61	534.66	353.24	1,601.29	948.20	1,419.35
Total expenses	7,217.99	6,242.90	4,296.84	18,768.62	17,680.26	23,373.87
Profit/(Loss) before Exceptional and Extraordinary Item and Tax	755.74	682.56	370.71	2,116.63	1,749.79	2,402.17
Exceptional Item	-	-	-	-	-	-
Profit/(Loss) before Extraordinary Item and Tax	755.74	682.56	370.71	2,116.63	1,749.79	2,402.17
Prior Period Item	-	-	-	-	-	-
Extraordinary Item	-	-	-	-	-	-
Profit/(Loss) before Tax	755.74	682.56	370.71	2,116.63	1,749.79	2,402.17
Tax Expenses						
- Current Tax	197.67	177.88	96.37	552.50	450.62	617.23
- Deferred Tax	(4.40)	(3.55)	(1.70)	(10.29)	(7.01)	(8.80)
- Excess/Short Provision Written back/off	-	(2.65)	0.00	(2.65)	1.80	1.80
Profit/(Loss) for the Period from Continuing Operations	562.48	510.89	276.03	1,577.07	1,304.38	1,791.94
Profit/(loss) from Discontinuing Operation (before tax)	-	-	-	-	-	-
Tax Expenses of Discontinuing Operation	-	-	-	-	-	-
Profit/(loss) from Discontinuing Operation (after tax)	-	-	-	-	-	-
Profit/(Loss) for the period	562.48	510.89	276.03	1,577.07	1,304.38	1,791.94
share of profit/(loss) to minority shareholders	-0.00	-0.00	0.00	-0.00	-0.00	-0.00
Profit/(Loss) for the period after minority share	562.48	510.89	276.03	1,577.07	1,304.38	1,791.94
Earnings Per Share (Face Value per Share Rs.10 each)						
-Basic (Not annualised)	5.97	5.43	2.95	16.75	13.96	19.14
-Diluted (Not annualised)	5.97	5.43	2.95	16.75	13.96	19.14

For and on behalf of the Board of Directors of Macfos Limited

Mr. Binod Prasad

Whole Time Director & CFO

DIN: 07938828



Notes: -

Notes to Standalone and consolidated unaudited financial results for the Quarter and Nine months ended on 31st December, 2025: -

1	The above financial results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meeting held on January 28, 2026.
2	The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
3	The company is engaged in only one business hence no information has been furnished in accordance with AS 17 on "Segment Reporting" issued by the Institute of Chartered Accountants of India.
4	The statement includes the results for the Quarter and Nine Months ended 31 st December 2025 of the current financial year which were subject to limited review by the Statutory Auditor.
5	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
6	The Holding Company follows the Written Down Value (WDV) method for depreciation, whereas one of its Subsidiary Companies follows the Straight Line Method (SLM). For the purpose of consolidation, no adjustments have been made to harmonize the depreciation methods, as the management considers them to be appropriate and in compliance with the applicable financial reporting framework.
7	As per MCA Notification dated 16.02.2015, companies whose shares are listed on SME Stock exchange as referred to Chapter XB of SEBI (Issue of Capital disclosure Requirements) regulation, 2009 are Exempt from the compulsory requirement of Adoption of IND-AS. Hence company has prepared its financials as per Accounting Standards.
8	On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing Labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQS to enable assessment of the financial impact due to changes in regulations. The Company has assessed the same & there is no material impact of these changes and to the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the finalisation of Central/ State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect (if any) on the basis of such developments as needed.
9	<p>The Status of Investors Complaints during the quarter and Nine months ended on 31st December, 2025 is as under:</p> <p>Pending at the beginning of the above period - Nil Received during the above period - Nil Disposed the above period - Nil Remaining Unresolved at the end of the Above Period -Nil</p>

For and on behalf of the board

Macfos Limited

Mr. Binod Prasad

Whole Time Director & CFO

DIN:- 07938828

Date: 28/01/2026

Place: Pune



ANNEXURE B

Details as required under Regulation 30 of the SEBI Listing Regulations, read with SEBI Master circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Sr. No	Particulars	Details
1	Type of securities proposed to be issued	Equity Shares
2	Type of issuance	Bonus issue of equity shares
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued	9,41,682
4	Whether the bonus is out of free reserves created out of profits or the share premium account.	Bonus shares will be issued out of the Company's securities premium account as of March 31, 2025
5	Bonus ratio	1:10 i.e. 1 (One) equity share of ₹ 10/- each for every 10 (Ten) fully paid-up equity shares of ₹ 10/- each held by the Shareholders as on the record date.
6	Details of share capital - pre and post bonus issue	<p>Pre- Bonus Paid-up Share Capital: Issued, Subscribed and Paid-up Capital: Rs. 9,41,68,210 (Nine Crore Forty-One Lakhs Sixty-eight Thousand Two Hundred and Ten only) divided into 94,16,821 (Ninety-Four Lakhs Sixteen Thousand Eight Hundred and Twenty-One only) Equity shares of Rs. 10/- each.</p> <p>Post- Bonus Paid-up Share Capital:</p> <p>Issued, Subscribed and Paid-up Capital: Rs. 10,35,85,030 (Ten Crores Thirty-Five Lakhs Eighty-Five Thousand Thirty-One only) divided into 1,03,58,503 (One Crores Three Lakhs Fifty-Eight Thousand Five Hundred Three) Equity shares of Rs. 10/- each.</p>
7	Free reserves and/ or share premium required for implementing the bonus issue	Securities Premium account of Rs. 94,16,820 / - (Rupees Ninety-Four Lakh Sixteen Thousand Eight Hundred and Twenty Only) is required for implementing the Bonus Issue

MACFOS LIMITED

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📞 : 1800 266 6123 / +91 20 68197600

8	Free reserves and/ or share premium available for capitalization and the date as on which such balance is available	As on March 31, 2025, the following balances are available: Securities premium account: Rs. 24,41,86,740/-
9	Whether the aforesaid figures are audited	Yes, the figures provided at Item no. 8 are audited.
10	Estimated date by which such bonus shares would be credited/dispatched	Subject to obtaining Shareholders' approval and other Statutory/ Regulatory approvals, as may be necessary, the Bonus shares shall be credited/ dispatched within 2 months from the date of the Board approval i.e. on or before March 28, 2026.