

**Dated: 28/07/2025**

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 the meeting of the board of directors of Macfos Limited ("the company") held on July 28, 2025.**

Dear Sir(s),

This is to inform you that the Board of Directors at its meeting held today, i.e. on 28<sup>th</sup> July, 2025 have inter-alia, approved the Unaudited Standalone Financial Results for the quarter ended 30<sup>th</sup> June, 2025 (Copies of Unaudited Standalone and consolidated Financial Results adopted and approved by the Board of Directors are enclosed herewith along with Auditors Limited Review Report enclosed herewith)

The Meeting of the Board of Directors of the Company commenced at 04.00 p.m. (IST) and concluded at 04.55 p.m. (IST).

We request you to kindly take the same on record.

Thanking you.

**For, MACFOS LIMITED**

**CS DCG(ICSI)SAGAR GULHANE**  
Company Secretary and Compliance Officer  
Membership No: - A67610

Date: 28/07/2025

Place: Pune

Encl: 1. Unaudited Financial Results and Limited Review Report.



**KISHOR GUJAR & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

OFF. NO. 1A, 2, 3, 3A 1st FLOOR, MAHALAXMI HEIGHTS,  
NEAR BANK OF MAHARASHTRA (PIMPRI BRANCH),  
MUMBAI-PUNE ROAD, PIMPRI, PUNE - 411 018.  
GSTIN : 27AAFFK2703H1ZL

E-mail : info.kgapune@gmail.com

www.kishorgujarandassociates.in

Tel. : 020-27478224, 27472930 Mob.: 7447448424

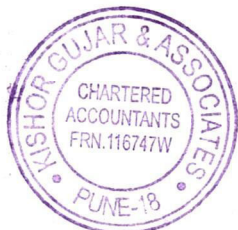
**Limited Review Report on unaudited Standalone Financial Results for the Quarter ended June 30, 2025, Financial Results of Macfos Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

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

We have reviewed the accompanying statement of unaudited standalone financial results of Macfos Limited ('the Company') for the quarter ended June 30, 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 Regulations').

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.

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.



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 Javedkhan Saudagar (Partner)**

Membership No.: -139006

Place: -Pimpri, Pune - 411018

Date.: - 28<sup>th</sup> July, 2025

UDIN: - 25139006 BMIEE02132



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 ended June 30, 2025

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

Particulars	Quarter Ended			Year ended
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	Unaudited	Audited	Unaudited	Audited
Revenue from Operations	5,926.80	6,249.26	5,682.34	25,498.68
Other Income	59.23	89.34	49.90	269.66
<b>Total Income</b>	<b>5,986.03</b>	<b>6,338.60</b>	<b>5,732.24</b>	<b>25,768.34</b>
<b>Expenses</b>				
Cost of Material Consumed	10.18	4.82	4.42	46.79
Purchases of Stock in Trade	5,015.04	5,299.30	5,452.66	23,812.00
Change in Inventories of work in progress and finished goods	(523.03)	(421.53)	(786.91)	(3,120.45)
Employee Benefit Expenses	254.98	248.92	190.12	897.50
Finance Costs	43.87	53.72	33.14	223.76
Depreciation and Amortization Expenses	35.51	29.73	15.07	86.81
Other Expenses	470.74	469.89	289.52	1,417.48
<b>Total expenses</b>	<b>5,307.29</b>	<b>5,684.85</b>	<b>5,198.02</b>	<b>23,363.89</b>
<b>Profit/(Loss) before Exceptional and Extraordinary Item and Tax</b>	<b>678.75</b>	<b>653.75</b>	<b>534.23</b>	<b>2,404.45</b>
Exceptional Item				
<b>Profit/(Loss) before Extraordinary Item and Tax</b>	<b>678.75</b>	<b>653.75</b>	<b>534.23</b>	<b>2,404.45</b>
Prior Period Item		-	-	-
Extraordinary Item		-	-	-
<b>Profit/(Loss) before Tax</b>	<b>678.75</b>	<b>653.75</b>	<b>534.23</b>	<b>2,404.45</b>
Tax Expenses				
- Current Tax	176.96	166.61	137.72	617.23
- Deferred Tax	(2.54)	(1.96)	(4.31)	(8.80)
- Excess/Short Provision Written back/off	-	-	-	1.80
<b>Profit/(Loss) for the Period from Continuing Operations</b>	<b>504.34</b>	<b>489.09</b>	<b>400.82</b>	<b>1,794.22</b>
Profit/(loss) from Discontinuing Operation (before tax)	-	-	-	-
Tax Expenses of Discontinuing Operation	-	-	-	-
Profit/(loss) from Discontinuing Operation (after tax)	-	-	-	-
<b>Profit/(Loss) for the period</b>	<b>504.34</b>	<b>489.09</b>	<b>400.82</b>	<b>1,794.22</b>
Earnings Per Share (Face Value per Share Rs.10 each)				
-Basic (not annualised)	5.36	5.22	4.35	19.16
-Diluted (not annualised)	5.36	5.22	4.35	19.16

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

Mr. Binod Prasad

Whole Time Director & CFO

DIN: 07938828

Date: - 28/07/2025

Place: - Pune





**KISHOR GUJAR & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

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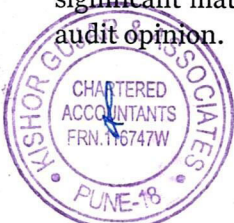
**Limited Review Report on unaudited Consolidated Financial Results for the quarter ended June 30, 2025, Consolidated Financial Results of Macfos Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

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

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 ended on 30<sup>th</sup> June, 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 Regulations').

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.

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.



The Statement includes the results of the following entities;

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

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.

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 Rs. 6.26 lakhs as at 30<sup>th</sup> June 2025 and total revenue of Rs. 4.49 lakhs, and solely considered the interim financial results provided by the management of the parent company as it is, as no business operation has been started.

Similarly, based on our review of interim financial results and other financial information of Macfos Electronics Private Limited it reflects total assets of Rs.11.89 lakhs as at 30<sup>th</sup> June 2025 and total revenue of Rs. Nil.

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



**CA Javedkhan Saudagar (Partner)**

**Membership No: - 139006**

**Place: - Pimpri, Pune - 411018**

**Date.: - 28<sup>th</sup> July, 2025**

**UDIN: - 25139006BMIEEP9403**



**Macfos Limited.**

**CIN: L29309PN2017PLC172718**

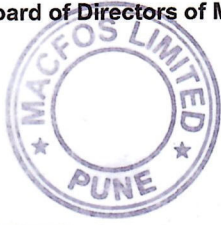
**Statement of Consolidated Unaudited Financial Results for the Quarter ended on June 30, 2025.**

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

Particulars	Quarter Ended			Year end
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	Unaudited	Audited	Unaudited	Audited
Revenue from Operations	5,926.80	6,256.56	5,682.34	25,506.14
Other Income	59.24	89.52	49.90	269.90
<b>Total Income</b>	<b>5,986.04</b>	<b>6,346.08</b>	<b>5,732.24</b>	<b>25,776.04</b>
<b>Expenses</b>				
Cost of Material Consumed	14.66	12.16	4.56	54.27
Purchases of Stock in Trade	5,013.14	5,299.30	5,452.52	23,812.00
Change in Inventories of work in progress and finished goods	(525.61)	(421.53)	(786.91)	(3,120.45)
Employee Benefit Expenses	254.98	248.92	190.12	897.50
Finance Costs	43.87	53.73	33.14	223.76
Depreciation and Amortization Expenses	35.67	29.89	15.23	87.43
Other Expenses	471.03	471.15	289.59	1,419.35
<b>Total expenses</b>	<b>5,307.72</b>	<b>5,693.61</b>	<b>5,198.25</b>	<b>23,373.87</b>
<b>Profit/(Loss) before Exceptional and Extraordinary Item and Tax</b>	<b>678.32</b>	<b>652.48</b>	<b>534.00</b>	<b>2,402.17</b>
Exceptional Item	-	-	-	-
<b>Profit/(Loss) before Extraordinary Item and Tax</b>	<b>678.32</b>	<b>652.48</b>	<b>534.00</b>	<b>2,402.17</b>
Prior Period Item	-	-	-	-
Extraordinary Item	-	-	-	-
<b>Profit/(Loss) before Tax</b>	<b>678.32</b>	<b>652.48</b>	<b>534.00</b>	<b>2,402.17</b>
Tax Expenses				
- Current Tax	176.96	166.77	137.72	617.23
- Deferred Tax	(2.34)	(1.79)	(4.26)	(8.80)
- Excess/Short Provision Written back/off	-	-	-	1.80
<b>Profit/(Loss) for the Period from Continuing Operations</b>	<b>503.70</b>	<b>487.49</b>	<b>400.54</b>	<b>1,791.94</b>
Profit/(loss) from Discontinuing Operation (before tax)	-	-	-	-
Tax Expenses of Discontinuing Operation	-	-	-	-
Profit/(loss) from Discontinuing Operation (after tax)	-	-	-	-
<b>Profit/(Loss) for the period</b>	<b>503.70</b>	<b>487.49</b>	<b>400.54</b>	<b>1,791.94</b>
share of profit/(loss) to minority shareholders	(0.00)	(0.00)	(0.00)	(0.00)
<b>Profit/(Loss) for the period after minority share</b>	<b>503.70</b>	<b>487.49</b>	<b>400.54</b>	<b>1,791.94</b>
Earnings Per Share (Face Value per Share Rs.10 each)				
-Basic (Not annualised)	5.35	5.21	4.35	19.14
-Diluted (Not annualised)	5.35	5.21	4.35	19.14

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

  
**Mr. Binod Prasad**  
Whole Time Director & CFO  
DIN: 07938828  
Date: - 28/07/2025  
Place: - Pune



<b>Notes: -</b>	
Notes to Standalone and consolidated unaudited financial results for the Quarter ended on 30 <sup>th</sup> June, 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 July 28, 2025.
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 ended 30 <sup>th</sup> June 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	The Status of Investors Complaints during the quarter ended on 30 <sup>th</sup> June 2025 is as under:  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

For and on behalf of the board  
**Macfos Limited**



**Mr. Binod Prasad**  
Whole Time Director & CFO  
DIN:- 07938828



Date:28/07/2025  
Place: Pune