

**Dated: 28/10/2025**

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 Board Meeting held on 28<sup>th</sup> October 2025**

Dear Sir,

This is to inform you that the Board of Directors of the Company, at its meeting held today, i.e., 28<sup>th</sup> October 2025, has, inter alia, considered and approved the following matters:

1. Approve the unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half-Year ended 30<sup>th</sup> September 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. To read and confirm the minutes of the previous Board meeting held on 28<sup>th</sup> July, 2025.
3. To consider if any Outstanding Statutory Liability is pending for more than 3 months, specifically indicating to the
  - a) TDS
  - b) TCS
  - c) GST
  - d) Employee share of PF & ESIC
  - e) Employer's share of PF & ESIC
  - f) Professional Tax
4. To take note of the Half-year ended listing compliances of the company for the period ended on 30<sup>th</sup> September, 2025. And to take note of the BSE approval letter for the Waiver of penalty and issue of a warning letter.
5. To take note of MSME Vendors with the Company and list of cases of non-payment of any of their invoices within 45 days, which will attract tax disallowances. If any  
To get an Update on Unsettled litigation as at the end of the quarter, and a discussion on all the cases having amounts involved more than 1 lakh. If any

6. To identify Investor Grievances received, if any, during the quarter, resolved, pending as on the end of the quarter.

To take note of any delay in compliance with the following periodic Statutory Returns

- a. GSTR 3B, GSTR1, GSTR9 and GSTR9C as and when applicable
- b. TDS/TCS Quarterly Return
- c. PF/ESIC/PT Return

The Meeting of the Board of Directors of the Company commenced at 03.30 p.m. (IST) and concluded at 04.55 p.m. (IST).

This intimation is also being uploaded on the website of the Company and can be accessed at the website: [www.robu.in](http://www.robu.in)

We request you to kindly take the same on record.

Thanking you.  
Yours faithfully,

**For Macfos Limited**

Name: CS DCG (ICSI) SAGAR GULHANE  
Company Secretary & Compliance Officer

Date; 28/10/2025  
Place: Pune



**Limited Review Report on unaudited Standalone Financial Results for the Quarter and half year ended September 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

1. We have reviewed the accompanying statement of unaudited standalone financial results of Macfos Limited ('the Company') for the quarter and half year ended September 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 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.: - 28<sup>th</sup> October, 2025

UDIN: - 25134752BMHVTH9652



Macfos Limited

CIN: L29309PN2017PLC172718

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

Statement of Standalone Unaudited Assets and Liabilities as at September 30, 2025

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

Particulars	30-09-2025	31-03-2025
	Unaudited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' Funds</b>		
(a) Share Capital	941.68	941.68
(b) Reserves and Surplus	7,106.35	6,090.08
(c) Money Received against Share Warrants	-	-
<b>Total</b>	<b>8,048.04</b>	<b>7,031.77</b>
<b>(2) Share application money pending allotment</b>		
<b>(3) Non-current liabilities</b>		
(a) Long-term Borrowings	84.35	137.21
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long term Liabilities	-	-
(d) Long-term Provisions	46.11	49.45
<b>Total</b>	<b>130.46</b>	<b>186.66</b>
<b>(4) Current liabilities</b>		
(a) Short-term Borrowings	4,005.37	1,859.32
(b) Trade Payables		
- Due to Micro and Small Enterprises	80.23	60.70
- Due to Others	1,031.02	959.68
(c) Other Current Liabilities	69.04	41.94
(d) Short-term Provisions	401.64	652.46
<b>Total</b>	<b>5,587.31</b>	<b>3,574.11</b>
<b>Total Equity and Liabilities</b>	<b>13,765.80</b>	<b>10,792.54</b>
<b>II. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	1,053.15	991.01
(ii) Intangible Assets	41.50	39.30
(iii) Capital Work-in-progress	-	13.19
(iv) Intangible Assets under Development	-	-
(b) Non-current Investments	3.25	3.25
(c) Deferred Tax Assets (net)	34.70	28.77
(d) Long-term Loans and Advances	-	-
(e) Other Non-current Assets	1,339.85	1,317.10
<b>Total</b>	<b>2,472.45</b>	<b>2,392.61</b>
<b>(2) Current assets</b>		
(a) Current investments	-	-
(b) Inventories	7,134.00	5,559.77
(c) Trade Receivables	758.00	571.86
(d) Cash and Cash Equivalents	17.61	50.15
(e) Short-term Loans and Advances	3,300.63	2,141.77
(f) Other Current Assets	83.10	76.38
<b>Total</b>	<b>11,293.35</b>	<b>8,399.93</b>
<b>Total Assets</b>	<b>13,765.80</b>	<b>10,792.54</b>

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



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



**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 Half year ended September 30, 2025**

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

Particulars	Quarter Ended			Half Year Ended		Year ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	6,848.07	5,926.80	8,986.74	12,774.87	14,669.08	25,498.68
Other Income	77.42	59.23	43.36	136.65	93.27	269.66
<b>Total Income</b>	<b>6,925.49</b>	<b>5,986.03</b>	<b>9,030.10</b>	<b>12,911.53</b>	<b>14,762.34</b>	<b>25,768.34</b>
<b>Expenses</b>						
Cost of Material Consumed	14.46	10.18	11.34	24.65	15.75	46.79
Purchases of Stock in Trade	6,324.17	5,015.04	7,863.38	11,339.22	13,316.04	23,812.00
Change in Inventories of work in progress and finished goods	(1,051.19)	(523.03)	(310.53)	(1,574.22)	(1,097.44)	(3,120.45)
Employee Benefit Expenses	307.13	254.98	226.64	562.11	416.76	897.50
Finance Costs	74.11	43.87	68.09	117.97	101.23	223.76
Depreciation and Amortization Expenses	39.62	35.51	18.97	75.13	34.04	86.81
Other Expenses	533.41	470.74	304.90	1,004.15	594.42	1,417.48
<b>Total expenses</b>	<b>6,241.71</b>	<b>5,307.29</b>	<b>8,182.79</b>	<b>11,549.00</b>	<b>13,380.80</b>	<b>23,363.89</b>
<b>Profit/(Loss) before Exceptional and Extraordinary Item and Tax</b>	<b>683.78</b>	<b>678.75</b>	<b>847.31</b>	<b>1,362.53</b>	<b>1,381.55</b>	<b>2,404.45</b>
Exceptional Item	-	-	-	-	-	-
<b>Profit/(Loss) before Extraordinary Item and Tax</b>	<b>683.78</b>	<b>678.75</b>	<b>847.31</b>	<b>1,362.53</b>	<b>1,381.55</b>	<b>2,404.45</b>
Prior Period Item	-	-	-	-	-	-
Extraordinary Item	-	-	-	-	-	-
<b>Profit/(Loss) before Tax</b>	<b>683.78</b>	<b>678.75</b>	<b>847.31</b>	<b>1,362.53</b>	<b>1,381.55</b>	<b>2,404.45</b>
Tax Expenses						
- Current Tax	177.88	176.96	216.53	354.83	354.25	617.23
- Deferred Tax	(3.38)	(2.54)	(1.12)	(5.93)	(5.43)	(8.80)
- Excess/Short Provision Written back/off	(2.65)	-	3.42	(2.65)	3.42	1.80
<b>Profit/(Loss) for the Period from Continuing Operations</b>	<b>511.93</b>	<b>504.34</b>	<b>628.48</b>	<b>1,016.27</b>	<b>1,029.31</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>511.93</b>	<b>504.34</b>	<b>628.48</b>	<b>1,016.27</b>	<b>1,029.31</b>	<b>1,794.22</b>
Earnings Per Share (Face Value per Share Rs.10 each)						
-Basic (not annualised)	5.44	5.36	6.75	10.79	11.05	19.16
-Diluted (not annualised)	5.44	5.36	6.75	10.79	11.05	19.16

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


**Mr. Binod Prasad**

Whole Time Director &amp; CFO

DIN: 07938828



Macfos Limited

CIN: L29309PN2017PLC172718

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

Standalone Unaudited Statement of Cashflow for the half Year ended on September 30, 2025

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

PARTICULARS	For the Half year ended on 30-09-2025	For the year ended on 31-03-2025
<b>A) Cash Flow From Operating Activities :</b>		
<b>Net Profit before tax as per Statement of Profit &amp; Loss</b>	1,362.53	2,404.45
Adjustment for :		
Depreciation and amortization Expenses	75.13	86.81
Finance Cost	117.97	223.76
Interest Income	(42.64)	(71.41)
Income Tax Adjustments	-	-
Prior Period adjustments	-	-
Compensated Absences	(6.12)	
Gratuity	2.78	
Exchange Diff of Foreign Currency	6.90	(189.55)
<b>Operating profit before working capital changes</b>	<b>1,516.55</b>	<b>2,454.06</b>
<b>Changes in Working Capital</b>		
(Increase)/Decrease in Trade Receivables	(186.15)	(223.65)
(Increase)/Decrease in Inventory	(1,574.22)	(3,120.45)
(Increase)/Decrease in Short Term Loans, Advances & Other current assets	(1,461.85)	(936.72)
Increase/(Decrease) in long-term provisions	-	0.47
Increase/(Decrease) in Trade Payables	83.96	245.21
Increase/(Decrease) in Other Current Liabilities	27.10	(186.85)
Increase/(Decrease) in Short Term Provisions, etc	8.93	17.09
<b>Cash generated from operations</b>	<b>(1,585.68)</b>	<b>(1,750.84)</b>
Less:- Income Taxes paid	315.66	708.05
<b>Net cash flow from operating activities (A)</b>	<b>(1,901.34)</b>	<b>(2,458.90)</b>
<b>B) Cash Flow From Investing Activities :</b>		
Purchase of Fixed Assets including of CWIP	(126.29)	(460.40)
Advance for Non Current Assets	-	(25.50)
Investment made/Sold during the year	-	-
(Increase)/ decrease in other non-current assets	(22.75)	(790.27)
Interest Income	42.64	71.41
<b>Net cash flow from investing activities (B)</b>	<b>(106.40)</b>	<b>(1,204.76)</b>
<b>C) Cash Flow From Financing Activities :</b>		
Proceeds from Issue of Share Capital	-	2,500.01
Increase/(Decrease) in Short Term Borrowings	2,146.05	1,265.62
Increase/(Decrease) in Long Term Borrowings	(52.86)	(83.17)
Finance Cost	(117.97)	(223.76)
<b>Net cash flow from financing activities (C)</b>	<b>1,975.21</b>	<b>3,458.69</b>
Net Increase/(Decrease) In Cash & Cash Equivalents (A+B+C)	(32.53)	(204.97)
Cash equivalents at the beginning of the year	50.15	65.57
Exchange difference of Foreign Currency Cash and Cash equivalents	-	189.55
<b>Cash equivalents at the end of the year</b>	<b>17.61</b>	<b>50.15</b>
<b>PARTICULARS</b>	<b>30-09-2025</b>	<b>31-03-2025</b>
<b>Component of Cash and Cash equivalents</b>		
Cash on hand	1.90	0.02
Balance With banks	15.71	50.13
<b>Cash equivalents at the end of the year</b>	<b>17.61</b>	<b>50.15</b>

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.

For and Behalf of the Board of Directors of Macfos Limited



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

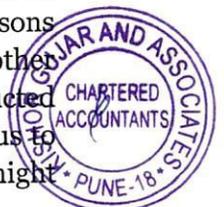




**Limited Review Report on unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2025, Consolidated Financial Results of Macfos Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,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

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

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 half year ended on 30<sup>th</sup> September, 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 Rs. 23.26 lakhs as at 30<sup>th</sup> September, 2025 and total revenue for the quarter and half year ended Rs. 16.57 Lakhs and Rs. 21.06 lakhs, 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 Rs.11.17 lakhs as at 30<sup>th</sup> September 2025 and total revenue of Rs. Nil for the quarter and half year ended.

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

**CA Laxmi Rawat (Partner)**  
**Membership No: - 134752**  
**Place: - Pimpri, Pune - 411018**  
**Date: - 28<sup>th</sup> Oct 2025**  
**UDIN: - 25134752BMHYI3279**



**Macfos Limited (Formerly Known as Macfos Pvt. Ltd.)****CIN: L29309PN2017PLC172718****Address: S No 78/1, Dighi, Bhosari Alandi Road, Pune,****Statement of Consolidated Unaudited Assets and Liabilities as at September 30, 2025**

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

Particulars	30-09-2025	31-03-2025
	Unaudited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' Funds</b>		
(a) Share Capital	941.68	941.68
(b) Reserves and Surplus	7,095.92	6,081.52
(c) Money Received against Share Warrants		
<b>Total</b>	<b>8,037.60</b>	<b>7,023.20</b>
<b>(2) Share application money pending allotment</b>		
<b>(3) Minority Interest</b>	-	-
<b>(4) Non-current liabilities</b>		
(a) Long-term Borrowings	84.35	137.21
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long term Liabilities	-	-
(d) Long-term Provisions	46.11	49.45
<b>Total</b>	<b>130.46</b>	<b>186.66</b>
<b>(4) Current liabilities</b>		
(a) Short-term Borrowings	4,009.70	1,863.48
(b) Trade Payables	-	-
- Due to Micro and Small Enterprises	80.23	60.70
- Due to Others	1,042.86	959.68
(c) Other Current Liabilities	69.04	41.94
(d) Short-term Provisions	404.55	654.55
<b>Total</b>	<b>5,606.37</b>	<b>3,580.36</b>
<b>Total Equity and Liabilities</b>	<b>13,774.42</b>	<b>10,790.23</b>
<b>II. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	1,061.91	1,000.08
(ii) Intangible Assets	41.50	39.30
(iii) Capital Work-in-progress	-	13.19
(iv) Intangible Assets under Development	-	-
(b) Non-current Investments	-	-
(c) Deferred Tax Assets (net)	34.76	28.87
(d) Long-term Loans and Advances	-	-
(e) Other Non-current Assets	1,339.85	1,317.10
<b>Total</b>	<b>2,478.02</b>	<b>2,398.53</b>
<b>Minority Interest</b>		
<b>(2) Current assets</b>		
(a) Current investments	-	-
(b) Inventories	7,134.08	5,559.86
(c) Trade Receivables	758.00	571.86
(d) Cash and Cash Equivalents	31.66	51.28
(e) Short-term Loans and Advances	3,289.56	2,128.77
(f) Other Current Assets	83.10	79.93
<b>Total</b>	<b>11,296.40</b>	<b>8,391.70</b>
<b>Total Assets</b>	<b>13,774.42</b>	<b>10,790.23</b>

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

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

**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 half year ended on September 30, 2025.**

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

Particulars	Quarter Ended			Half Year Ended		Year end
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	6,845.30	5,926.80	8,986.89	12,772.10	14,669.23	25,506.14
Other Income	80.16	59.24	43.36	139.40	93.27	269.90
<b>Total Income</b>	<b>6,925.46</b>	<b>5,986.04</b>	<b>9,030.26</b>	<b>12,911.50</b>	<b>14,762.50</b>	<b>25,776.04</b>
<b>Expenses</b>						
Cost of Material Consumed	30.82	14.66	11.34	45.47	15.89	54.27
Purchases of Stock in Trade	6,307.60	5,013.14	7,863.52	11,320.74	13,316.04	23,812.00
Change in Inventories of work in progress and finished goods	(1,051.19)	(525.61)	-310.53	(1,576.80)	(1,097.44)	(3,120.45)
Employee Benefit Expenses	307.13	254.98	226.64	562.11	416.76	897.50
Finance Costs	74.11	43.87	68.09	117.97	101.23	223.76
Depreciation and Amortization Expenses	39.77	35.67	19.13	75.44	34.36	87.43
Other Expenses	534.66	471.03	305.37	1,005.68	594.95	1,419.35
<b>Total expenses</b>	<b>6,242.90</b>	<b>5,307.72</b>	<b>8,183.55</b>	<b>11,550.62</b>	<b>13,381.79</b>	<b>23,373.87</b>
<b>Profit/(Loss) before Exceptional and Extraordinary Item and Tax</b>	<b>682.56</b>	<b>678.32</b>	<b>846.71</b>	<b>1,360.88</b>	<b>1,380.71</b>	<b>2,402.17</b>
Exceptional Item	-	-	-	-	-	-
<b>Profit/(Loss) before Extraordinary Item and Tax</b>	<b>682.56</b>	<b>678.32</b>	<b>846.71</b>	<b>1,360.88</b>	<b>1,380.71</b>	<b>2,402.17</b>
Prior Period Item	-	-	-	-	-	-
Extraordinary Item	-	-	-	-	-	-
<b>Profit/(Loss) before Tax</b>	<b>682.56</b>	<b>678.32</b>	<b>846.71</b>	<b>1,360.88</b>	<b>1,380.71</b>	<b>2,402.17</b>
Tax Expenses						
- Current Tax	177.88	176.96	216.53	354.83	354.25	617.23
- Deferred Tax	(3.55)	(2.34)	-1.06	(5.89)	(5.32)	(8.80)
- Excess/Short Provision Written back/off	(2.65)	-	3.42	(2.65)	3.42	1.80
<b>Profit/(Loss) for the Period from Continuing Operations</b>	<b>510.88</b>	<b>503.70</b>	<b>627.81</b>	<b>1,014.58</b>	<b>1,028.36</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>510.88</b>	<b>503.70</b>	<b>627.81</b>	<b>1,014.58</b>	<b>1,028.36</b>	<b>1,791.94</b>
share of profit/(loss) to minority shareholders	-0.00	-0.00	-0.01	-	-	-0.00
<b>Profit/(Loss) for the period after minority share</b>	<b>510.88</b>	<b>503.70</b>	<b>627.82</b>	<b>1,014.58</b>	<b>1,028.36</b>	<b>1,791.94</b>
Earnings Per Share (Face Value per Share Rs.10 each)						
-Basic (Not annualised)	5.43	5.35	6.74	10.77	11.04	19.14
-Diluted (Not annualised)	5.43	5.35	6.74	10.77	11.04	19.14

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



**Mr. Binod Prasad**

Whole Time Director & CFO

DIN: 07938828



Macfos Limited

CIN: L29309PN2017PLC172718

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

Consolidated Unaudited Statement of Cashflow for the half year ended on September 30, 2025

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

PARTICULARS	For the Half year ended on 30-09-2025	For the year ended on 31-03-2025
<b>A) Cash Flow From Operating Activities :</b>		
Net Profit before tax as per Statement of Profit & Loss	1,360.88	2,402.17
Adjustment for :		
Depreciation and amortization Expenses	75.44	87.43
Finance Cost	117.97	223.76
Interest Income	(42.64)	(71.41)
Income Tax Adjustments	-	-
Compensated Absences	(6.12)	-
Gratuity	2.78	-
Exchange Diff of Foreign Currency	4.16	(189.55)
<b>Operating profit before working capital changes</b>	<b>1,512.47</b>	<b>2,452.41</b>
<b>Changes in Working Capital</b>		
(Increase)/Decrease in Inventory	(1,574.22)	(224.25)
(Increase)/Decrease in Trade Receivables	(186.15)	(3,120.45)
(Increase)/Decrease in Short Term Loans & Advances	(1,460.22)	(936.22)
Increase/(Decrease) in long-term provisions	-	0.47
Increase/(Decrease) in Trade Payables	98.54	245.21
Increase/(Decrease) in Other Current Liabilities	27.10	(187.04)
Increase/(Decrease) in Short Term Provisions, etc	9.74	18.23
<b>Cash generated from operations</b>	<b>(1,572.74)</b>	<b>(1,751.64)</b>
Less:- Income Taxes paid	315.66	708.05
<b>Net cash flow from operating activities</b>	<b>(1,888.40)</b>	<b>(2,459.69)</b>
<b>B) Cash Flow From Investing Activities :</b>		
Purchase of Fixed Assets including of CWIP	(126.29)	(460.40)
Advance for the Land & other Capital Asset	-	(25.50)
Investment made/Sold during the year	-	-
(Increase)/ decrease in other non-current assets	(22.75)	(790.27)
Interest Income	42.64	71.41
<b>Net cash flow from investing activities</b>	<b>(106.40)</b>	<b>(1,204.76)</b>
<b>C) Cash Flow From Financing Activities :</b>		
Proceeds from Issue of Share Capital	-	2,500.01
Increase/(Decrease) in Short Term Borrowings	2,146.05	1,265.74
Increase/(Decrease) in Long Term Borrowings	(52.86)	(83.17)
Finance Cost	(117.97)	(223.76)
<b>Net cash flow from financing activities</b>	<b>1,975.21</b>	<b>3,458.82</b>
Foreign Currency Translation Reserve on Consolidation	(0.02)	(0.80)
<b>Net Increase/(Decrease) In Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(19.62)</b>	<b>(206.44)</b>
Cash equivalents at the beginning of the year	51.28	68.16
Exchange difference of Foreign Currency Cash and Cash equivalent	-	189.55
<b>Cash equivalents at the end of the year</b>	<b>31.66</b>	<b>51.28</b>

Notes :-

	30-09-2025	31-03-2025
<b>1. Component of Cash and Cash equivalents</b>		
Cash on hand	1.90	0.02
Balance With banks	29.76	51.26
<b>Total</b>	<b>31.66</b>	<b>51.28</b>

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

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



<b>Notes: -</b>	
Notes to Standalone and consolidated unaudited financial results for the Quarter and half year ended on 30 <sup>th</sup> September, 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 October 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 and half year ended 30 <sup>th</sup> September 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	<p>The Status of Investors Complaints during the quarter and half year ended on 30<sup>th</sup> September, 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:28/10/2025  
Place: Pune