

MACFOS LIMITED

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

Dated: 31/01/2025

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 Board Of Directors Of Macfos Limited ("The Company")
Held On Friday, 31st Day of January, 2025**

Dear Sir(s),

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are pleased to submit the Unaudited Financials Results for the Quarter and Nine Months ended 31st December, 2024 which was also approved by the Board of Directors of the Company at their meeting held on Friday, 31st Day of January, 2025 at 05.00 P.M. and concluded at 6.00 P.M.

You are requested to take on record the Unaudited Financial Results along with the Limited Review Report for your record and disseminate the same for the information of investors.

Thanking you.

Yours Faithfully,
For, Macfos Limited

CS SAGAR GULHANE
Company Secretary and Compliance Officer
Membership No:- A67610

Encl: Unaudited Financial Results and Limited Review Report.



Limited Review Report on unaudited Standalone Financial Results for the Quarter and Nine months ended December 31, 2024, 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, 2024, ('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').

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 Javedkhan Saudagar (Partner)

Membership No.: -139006

Place: -Pimpri, Pune - 411 018

Date.: 31st January, 2025

UDIN: - 25139006BMIDYY7720

Macfos Limited (Formerly Known as Macfos Pvt. Ltd.)

CIN: L29309PN2017PLC172718

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

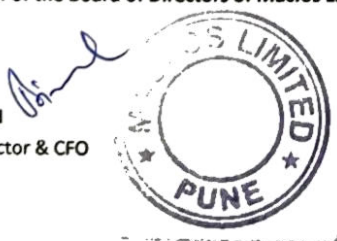
Statement of Standalone Unaudited Financial Result for the Quarter and Nine months ended December 31, 2024

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

Particulars	Quarter Ended			Nine Month		Year ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	4,580.34	8,986.74	3,124.84	19,249.42	8,423.14	12,512.76
Other Income	87.06	43.36	33.53	180.33	90.07	123.32
Total Income	4,667.40	9,030.10	3,158.37	19,429.75	8,513.21	12,636.08
Expenses						
Cost of Material Consumed	26.22	11.34	6.34	41.97	20.99	27.45
Purchases of Stock in Trade	5,196.67	7,863.38	2,335.60	18,512.71	7,427.85	10,139.62
Change in Inventories of work in progress and finished goods	(1,601.48)	(310.53)	23.64	(2,698.92)	(1,044.28)	(774.89)
Employee Benefit Expenses	231.82	226.64	167.99	648.58	445.33	633.39
Finance Costs	67.18	69.71	39.75	170.04	99.47	138.03
Depreciation and Amortization Expenses	23.03	18.97	19.72	57.07	49.69	67.98
Other Expenses	353.18	304.90	212.53	947.59	642.47	926.03
Total expenses	4,296.61	8,184.41	2,805.58	17,679.04	7,641.52	11,157.60
Profit/(Loss) before Exceptional and Extraordinary Item and Tax	370.79	845.69	352.79	1,750.71	871.68	1,478.47
Exceptional Item	-	-	-	-	-	-
Profit/(Loss) before Extraordinary Item and Tax	370.79	845.69	352.79	1,750.71	871.68	1,478.47
Prior Period Item	-	-	-	-	-	-
Extraordinary Item	-	-	-	-	-	-
Profit/(Loss) before Tax	370.79	845.69	352.79	1,750.71	871.68	1,478.47
Tax Expenses						
- Current Tax	96.37	216.53	98.75	450.62	230.80	389.66
- Deferred Tax	(1.40)	(1.12)	3.96	(6.84)	1.96	(0.95)
- MAT Credit Entitlement	-	-	-	-	-	-
- Prior Period Taxes	-	-	-	-	-	-
- Excess/Short Provision Written back/off	0.00	1.79	-	1.80	1.78	1.78
Profit/(Loss) for the Period from Continuing Operations	275.81	628.49	250.08	1,305.13	637.14	1,087.98
Profit/(loss) from Discontinuing Operation (before tax)	-	-	-	-	-	-
Tax Expenses of Discontinuing Operation	-	-	-	-	-	-
Profit/(loss) from Discontinuing Operation (after tax)	-	-	-	-	-	-
Profit/(Loss) for the period	275.81	628.49	250.08	1,305.13	637.14	1,087.98
Earnings Per Share (Face Value per Share Rs.10 each)						
-Basic (Not annualised)	2.95	6.75	2.83	13.96	7.21	12.31
-Diluted (Not annualised)	2.95	6.75	2.83	13.96	7.21	12.31

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, 2024, 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/(loss) after tax for the quarter and nine months ended on December 31, 2024 ('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').
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 -
Subsidiary Companies -

Macfos Limited
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. Based on our review of interim financial results and other financial information of Macfos Electronics Private Limited it reflects total assets of Rs.12.66 lakhs as at December 31, 2024 and total revenue of Rs. Nil for the quarter and nine months ended December 31, 2024.

However, we did not review the interim financial results and other financial information of the Foreign Subsidiary namely Nuo Zhan Technologies Limited included in the Consolidated statement, whose interim financial results and other financial information reflects total assets of Rs. 8.94 lakhs as at December 31, 2024 and total revenue of Rs. Nil for the quarter and nine months ended December 31, 2024 and solely considered the interim financial results provided by the management of the subsidiary company as it is, as no business operation has been started.

These subsidiaries have been newly incorporated in last financial year 2023-24 and no business operation has been commenced.

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



CA Javedkhan Saudagar (Partner)
Membership No.: -139006
Place: -Pimpri, Pune -411 018
Date.: 31st January, 2025
UDIN: - 25139006BMIDY25144



Macfos Limited (Formerly Known as Macfos Pvt. Ltd.)

CIN: L29309PN2017PLC172718

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Month ended on December 31, 2024.

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

Particulars	Quarter Ended			Nine Month Ended		Year end
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	4,580.34	8,986.89	3,124.84	19,249.58	8,423.14	12,513.31
Other Income	87.20	43.36	33.53	180.47	90.07	123.32
Total Income	4,667.54	9,030.26	3,158.37	19,430	8,513.21	12,636.63
Expenses						
Cost of Material Consumed	26.22	11.34	6.34	42.11	20.99	28.08
Purchases of Stock in Trade	5,196.67	7,863.52	2,335.60	18,512.71	7,427.85	10,139.62
Change in Inventories of work in progress and finished goods	-1,601.48	-310.53	23.64	-2,698.92	-1,044.28	-774.97
Employee Benefit Expenses	231.82	226.64	167.99	648.58	445.33	633.39
Finance Costs	67.18	69.71	39.75	170.04	99.47	138.03
Depreciation and Amortization Expenses	23.19	19.13	19.72	57.54	49.69	68.20
Other Expenses	353.24	305.37	212.56	948.20	647.24	931.40
Total expenses	4,296.84	8,185.17	2,805.60	17,680	7,646.29	11,163.74
Profit/(Loss) before Exceptional and Extraordinary Item and Tax	370.71	845.08	352.76	1,749.79	866.92	1,472.89
Exceptional Item	-	-	-	-	-	-
Profit/(Loss) before Extraordinary Item and Tax	370.71	845.08	352.76	1,749.79	866.92	1,472.89
Prior Period Item	-	-	-	-	-	-
Extraordinary Item	-	-	-	-	-	-
Profit/(Loss) before Tax	370.71	845.08	352.76	1,749.79	866.92	1,472.89
Tax Expenses						
- Current Tax	96.37	216.53	98.75	450.62	230.80	389.66
- Deferred Tax	-1.70	-1.06	3.96	-7.01	1.96	-1.05
- MAT Credit Entitlement	-	-	-	-	-	-
- Prior Period Taxes	-	-	-	-	-	-
- Excess/Short Provision Written back/off	0.00	1.79	-	1.80	1.78	1.78
Profit/(Loss) for the Period from Continuing Operations	276.03	627.82	250.06	1,304.38	632.38	1,082.50
Profit/(loss) from Discontinuing Operation (before tax)	-	-	-	-	-	-
Tax Expenses of Discontinuing Operation	-	-	-	-	-	-
Profit/(loss) from Discontinuing Operation (after tax)	-	-	-	-	-	-
Profit/(Loss) for the period	276.03	627.82	250.06	1,304.38	632.38	1,082.50
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	276.03	627.82	250.06	1,304.38	632.38	1,082.50
Earnings Per Share (Face Value per Share Rs.10 each)						
-Basic (Not annualised)	2.95	6.74	2.83	13.96	7.21	12.25
-Diluted (Not annualised)	2.95	6.74	2.83	13.96	7.21	12.25

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 31 st December, 2024:	
1	The above financial results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and being reviewed by the Audit Committee, have been approved by the Board of Directors of the Company at their respective meeting held on 31 st January, 2025 and subject to a limited review by the statutory auditors.
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 figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
5	In the consolidated financial statement, the holding company and wholly owned subsidiary (WOS) company followed different method for depreciation calculation. The holding company follows WDV and subsidiary Company follows SLM method for calculation of depreciation.
6	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.
7	During the F.Y. 2024-25 on 04-05-2024 company has issued of additional 5,81,397/- equity shares as Preferential equity shares at a price of Rs. 430.00 per share. The effect of the same has been considered for weighted average number of equity shares outstanding for the period while calculating the Earning per share
8	The Status of Investors Complaints during the Quarter and nine months ended on 31 st December, 2024 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


Binod Prasad
Whole Time Director & CFO
DIN:- 07938828



Date: 31/01/2025

Place: Pune