

MACFOS LIMITED

(Formerly known as Macfos Pvt Ltd ,CIN-U29309PN2017PTC172718)

Reg. office Add : S. NO. 78/1, Dynamic Logistics Trade Park,
Sumant Building, Bhosari Alandi Rd, Dighi, Pune, Maharashtra 411015
CIN-U29309PN2017PLC172718 | GST- 27AALCM3536HIZA
🌐: www.robust.in ✉: info@robust.in
☎: 1800 266 6123 / +91 20 68197600

Dated: 29/07/2024

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 July 29, 2024.

Dear Sir(s),

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are pleased to submit the Unaudited Standalone and Consolidated Financial Results for the quarter ended 30th June 2024 which was approved by the Board of Directors of the Company at their meeting held on Monday, 29th July, 2024 at 04:00 P.M. and concluded at 5.30 P.M.

The Board, at their meeting held on July 29, 2024 transacted the following items of business:

- 1) To read and confirm the minutes of the previous Board meeting held on 08th May, 2024.
- 2) To consider and approve Unaudited standalone and consolidated Financial Results for the quarter ended on 30th June, 2024.
- 3) To take note of the quarter ended listing compliances of the company for the period ended on 30th June, 2024.
- 4) To take note of statement of deviation of fund utilization by way of preferential issue.
- 5) Recommend to appointment of statutory Auditor for the next term of Five Financial year.

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: 29/07/2024

Place: Pune

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



Limited Review Report on unaudited Standalone Financial Results for the Quarter ended June 30, 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 MAHARSHTRA 411015
CIN: - L29309PN2017PLC172718

1. We have reviewed the accompanying statement of unaudited standalone financial results of Macfos Limited ('the Company') for the quarter ended June 30, 2024, Financial Results for the period from April 1, 2024, to June 30, 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').

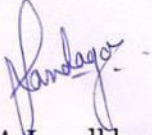
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting' ('AS 25'), prescribed under Section 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.: 29th July, 2024
UDIN: 24139006BKDABC2324



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 Results for the quarter ended June 30, 2024**

(All amounts are in INR Lakhs unless stated otherwise)

Particulars	Quarter Ended		Year ended	
	30-06-2024	31-03-2024	30-06-2023	31-03-2024
	Unaudited	Audited	Unaudited	Audited
Revenue from Operations	5,682.34	4,089.62	2,594.31	12,512.76
Other Income	49.90	33.25	29.39	123.32
Total Income	5,732.24	4,122.87	2,623.70	12,636.08
Expenses				
Cost of Material Consumed	4.42	6.46	7.53	27.45
Purchases of Stock in Trade	5,452.66	2,711.77	2,754.67	10,139.62
Change in Inventories of work in progress and finished goods	(786.91)	269.39	(767.80)	(774.89)
Employee Benefit Expenses	190.12	188.06	122.22	633.39
Finance Cost	33.14	38.56	22.34	138.03
Depreciation and Amortization Expenses	15.07	18.29	12.75	67.98
Other Expenses	289.52	283.55	225.29	926.03
Total expenses	5,198.02	3,516.08	2,377.00	11,157.60
Profit/(Loss) before Exceptional and Extraordinary Item and Tax	534.23	606.79	246.70	1,478.47
Exceptional Item	-	-	-	-
Profit/(Loss) before Extraordinary Item and Tax	534.23	606.79	246.70	1,478.47
Prior Period Item	-	-	-	-
Extraordinary Item	-	-	-	-
Profit/(Loss) before Tax	534	607	247	1,478
Tax Expenses				
- Current Tax	137.72	158.86	63.47	389.66
- Deferred Tax	(4.31)	(2.91)	(0.72)	(0.95)
- MAT Credit Entitlement	-	-	-	-
- Prior Period Taxes	-	-	-	-
- Excess/Short Provision Written back/off	-	-	1.78	1.78
Profit/(Loss) for the Period from Continuing Operations	400.82	450.84	182.16	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	400.82	450.84	182.16	1,087.98
Earnings Per Share (Face Value per Share Rs.10 each)				
-Basic	4.35	5.10	2.06	12.31
-Diluted	4.35	5.10	2.06	12.31

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

Binod Prasad

Whole Time Director & CFO

DIN: 07938828

Date: 29/07/2024

Place: Pune





Limited Review Report on unaudited Consolidated Financial Results for the quarter ended June 30, 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 MAHARSHTRA 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 ended on 30th June, 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	-	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. 6.99 lakhs as at 30th June 2024 and total revenue of Rs. Nil., 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.14.23 lakhs as at 30th June 2024 and total revenue of Rs. Nil. These subsidiaries have been newly incorporated in last financial year and no business operation commenced.

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



CA Javedkhan Saudagar (Partner)
(Membership No.: -139006)
Place:-Pimpri, Pune:- 411 018
Date.: 29th July, 2024
UDIN: 24139006BKDABB6057



Macfos Limited (Formerly Known as Macfos Pvt. Ltd.)**CIN: L29309PN2017PLC172718****Address: S No 78/1, Dighi, Bhosari Alandi Road, Pune, Maharashtra 411015**

Statement of Consolidated Unaudited Financial Results for the quarter ended on June 30, 2024.

(All amounts are in INR Lakhs unless stated otherwise)

Particulars	Quarter Ended		Year end
	30 June 2024	31 March 2024	31 March 2024
	Unaudited	Audited	Audited
Revenue from Operations	5,682.34	4,090.17	12,513.31
Other Income	49.90	33.25	123.32
Total Income	5,732.24	4,123.42	12,636.63
Expenses			
Cost of Material Consumed	4.56	7.09	28.08
Purchases of Stock in Trade	5,452.52	2,711.77	10,139.62
Change in Inventories of work in progress and finished goods	-786.91	269.31	-774.97
Employee Benefit Expenses	190.12	188.06	633.39
Finance Cost	33.14	38.56	138.03
Depreciation and Amortization Expenses	15.23	18.51	68.20
Other Expenses	289.59	283.80	931.40
Total expenses	5,198.25	3,517.09	11,163.74
Profit/(Loss) before Exceptional and Extraordinary Item and Tax	534.00	606.33	1,472.89
Exceptional Item	-	-	-
Profit/(Loss) before Extraordinary Item and Tax	534.00	606.33	1,472.89
Prior Period Item	-	-	-
Extraordinary Item	-	-	-
Profit/(Loss) before Tax	534.00	606.33	1,472.89
Tax Expenses			
- Current Tax	137.72	158.86	389.66
- Deferred Tax	-4.26	-3.00	-1.05
- MAT Credit Entitlement	-	-	-
- Prior Period Taxes	-	-	-
- Excess/Short Provision Written back/off	-	-	1.78
Profit/(Loss) for the Period from Continuing Operations	400.54	450.47	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	400.54	450.47	1,082.50
share of profit/(loss) to minority shareholders	-0.00	-0.00	-0.00
Profit/(Loss) for the period after minority share	400.54	450.47	1,082.50
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In INR Rs.)	4.35	5.10	12.25
-Diluted (In INR Rs.)	4.35	5.10	12.25

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

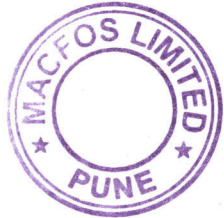
Binod Prasad

Whole Time Director & CFO

DIN: 07938828


Date: 29/07/2024

Place: Pune



Notes: -	
Notes to Standalone and consolidated Unaudited financial results for the Quarter ended on 30 th June, 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 and have been approved by the Board of Directors of the Company at their respective meeting held on July 29, 2024.
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 consolidated statement does not include the comparative figures related to first Quarter of F.Y. 2023-24 as there was no subsidiary at that point of time.
5	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
6	In the consolidated statement different method followed by holding Company and subsidiary Company for depreciation calculation. Holding company follows WDV and 99.99% Subsidiary Company follows SLM method.
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	During the F.Y. 2024-25 on 04-05-2024 company has approved the issue of additional 5,81,397/- equity shares as Preferential equity shares at a price of Rs. 430 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
9	The Status of Investors Complaints during the Quarter ended on 30 th June 2024 is as under: Pending at the beginning of the above period :- Nill Received during the above period:- Nill Disposed the above period:- Nill:- Nill Remaining Unresolved at the end of the Above Period:-Nill

For and on behalf of the board
Macfos Limited


Binod Prasad
Whole Time Director & CFO
DIN:- 07938828
Date: 29/07/2024
Place: Pune

