

MACFOS LIMITED

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

Dated: 11/11/2024

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: Submission Of Unaudited Financial Results for The Quarter and Half Year Ended 30th September, 2024 as Per Regulation 33 Of SEBI (LODR) Regulations, 2015.

Dear Sir(s),

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are pleased to submit the Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Half Year Ended 30th September, 2024 in the form of PDF which was also approved by the Board of Directors of the Company at their meeting held on Monday, 11th November, 2024.

We are in process to file the aforesaid financial results in the form of XBRL within the stipulated time of 24 hours from the conclusion of the board meeting and the same shall also be hosted at the website of the Company.

You are requested to take on record the Unaudited Financial Results along with Limited Review Report for your reference and record.

We request you to kindly take the same on record.

Thanking you.
Yours Faithfully,
For, Macfos Limited

Name: SAGAR GULHANE
Company Secretary & Compliance Officer
ACS:- 67610

Encl: 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 : 27A AFFK2703H1ZL

E-mail : info.kgapune@gmail.com
info@cakga.in

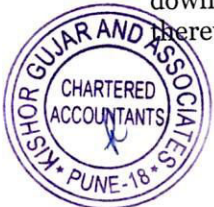
www.kishorgujarandassociates.in

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

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

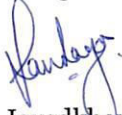
To,
The Board of Directors
Macfos Limited.
S. No. 78/1, Dighi,
Bhosari Alandi Road,
Pune Maharashtra 411015.
CIN: - L29309PN2017PLC172718

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, 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.: - 11th November, 2024

UDIN: - 24139006BKDAGF4139



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 & Half year ended September 30, 2024

(All amounts are in INR Lacs unless stated otherwise)

Particulars	Quarter Ended			Half Year Ended		Year ended
	30-09-2024	30-09-2023	30-06-2024	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
Revenue from Operations	8,986.74	2,703.99	5,682.34	14,669.08	5,298.30	12,512.76
Other Income	43.36	27.15	49.90	93.27	56.54	123.32
Total Income	9,030.10	2,731.14	5,732.24	14,762.34	5,354.84	12,636.08
Expenses						
Cost of Material Consumed	11.34	7.14	4.42	15.75	14.67	27.45
Purchases of Stock in Trade	7,863.38	2,337.32	5,452.66	13,316.04	5,091.99	10,139.62
Change in Inventories of work in progress and finished goods	(310.53)	(300.12)	(786.91)	(1,097.44)	(1,067.92)	(774.89)
Employee Benefit Expenses	226.64	155.12	190.12	416.76	277.33	633.39
Finance Costs	68.09	33.07	33.14	101.23	55.42	138.03
Depreciation and Amortization Expenses	18.97	17.22	15.07	34.04	29.97	67.98
Other Expenses	304.90	209.20	289.52	594.42	434.49	926.03
Total expenses	8,182.78	2,458.95	5,198.02	13,380.80	4,835.95	11,157.60
Profit/(Loss) before Exceptional and Extraordinary Item and Tax	847.32	272.20	534.23	1,381.55	518.89	1,478.47
Exceptional Item	-	-	-	-	-	-
Profit/(Loss) before Extraordinary Item and Tax	847.32	272.20	534.23	1,381.55	518.89	1,478.47
Prior Period Item	-	-	-	-	-	-
Extraordinary Item	-	-	-	-	-	-
Profit/(Loss) before Tax	847.32	272.20	534.23	1,381.55	518.89	1,478.47
Tax Expenses						
- Current Tax	216.53	68.59	137.72	354.25	132.06	389.66
- Deferred Tax	(1.12)	(1.29)	(4.31)	(5.43)	(2.01)	(0.95)
- MAT Credit Entitlement	-	-	-	-	-	-
- Prior Period Taxes	-	-	-	-	-	-
- Excess/Short Provision Written back/off	3.42	-	-	3.42	1.78	1.78
Profit/(Loss) for the Period from Continuing Operations	628.49	204.90	400.82	1,029.31	387.06	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	628.49	204.90	400.82	1,029.31	387.06	1,087.98
Earnings Per Share (Face Value per Share Rs.10 each)						
-Basic (not annualised)	6.75	5.10	4.35	11.05	4.38	12.31
-Diluted (not annualised)	6.75	5.10	4.35	11.05	4.38	12.31

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


Binod Prasad
Whole Time Director & CFO
DIN: 07938828




Nileshkumar Chavhan
Whole Time Director
DIN: 07936897


Atul Dumbre
Chairman & M.D.
DIN: 07938802

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 Assets and Liabilities as at September 30, 2024

(All amounts are in INR Lacs unless stated otherwise)

Particulars	30-09-2024	31-03-2024
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	941.68	883.54
(b) Reserves and Surplus	5,325.18	1,854.00
(c) Money Received against Share Warrants	-	-
Total	6,266.86	2,737.54
(2) Share application money pending allotment	-	-
(3) Non-current liabilities		
(a) Long-term Borrowings	175.94	220.38
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long term Liabilities	-	-
(d) Long-term Provisions	52.41	48.98
Total	228.35	269.36
(4) Current liabilities		
(a) Short-term Borrowings	3,594.21	593.70
(b) Trade Payables	-	-
- Due to Micro and Small Enterprises	52.16	24.03
- Due to Others	2,835.03	751.15
(c) Other Current Liabilities	79.25	228.80
(d) Short-term Provisions	388.45	412.11
Total	6,949.10	2,009.78
Total Equity and Liabilities	13,444.31	5,016.68
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	601.18	566.51
(ii) Intangible Assets	34.07	34.86
(iii) Capital Work-in-progress	-	-
(iv) Intangible Assets under Development	-	-
(b) Non-current Investments	3.25	3.25
(c) Deferred Tax Assets (net)	25.41	19.97
(d) Long-term Loans and Advances	-	-
(e) Other Non-current Assets	1,359.97	569.85
Total	2,023.88	1,194.44
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	3,536.76	2,439.32
(c) Trade Receivables	6,226.96	348.20
(d) Cash and Cash Equivalents	8.53	65.57
(e) Short-term Loans and Advances	1,582.62	908.78
(f) Other Current Assets	65.55	60.38
Total	11,420.43	3,822.24
Total Assets	13,444.31	5,016.68

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

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

Atul Dumbre
Atul Dumbre
Chairman & M.D.
DIN: 07938802



Nileshkumar Chavhan
Nileshkumar Chavhan
Whole Time Director
DIN: 07936897

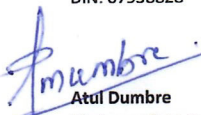
Macfos Limited (Formerly Known as Macfos Pvt. Ltd.)
CIN: L29309PN2017PLC172718
Address: S No 78/1, Dighi, Bhosari Alandi Road, Pune, Maharashtra 411015
Standalone Unaudited Statement of Cashflow for the Half year ended on September 30, 2024
(All amounts are in INR Lacs unless stated otherwise)

PARTICULARS	For the half year ended on	For the year ended on
	September 30, 2024 Amount	March 31, 2024 Amount
A) Cash Flow From Operating Activities :		
Net Profit before tax as per Statement of Profit & Loss	1,381.55	1,478.47
Adjustment for :		
Depreciation and amortization Expenses	34.04	67.98
Finance Cost	101.23	138.03
Interest Income	(26.74)	(20.55)
Income Tax Adjustments	-	5.06
Operating profit before working capital changes	1,490.08	1,668.99
Changes in Working Capital		
(Increase)/Decrease in Trade Receivables	(5,878.76)	(104.94)
(Increase)/Decrease in Inventory	(1,097.44)	(774.89)
(Increase)/Decrease in Short Term Loans & Advances	(689.76)	(285.45)
Increase/(Decrease) in long-term provisions	3.43	26.89
Increase/(Decrease) in Trade Payables	2,112.02	182.88
Increase/(Decrease) in Other Current Liabilities	(149.55)	141.96
Increase/(Decrease) in Short Term Provisions, etc	16.06	1.02
Cash generated from operations	(4,193.92)	856.46
Less:- Income Taxes paid	386.65	361.38
Net cash flow from operating activities (A)	(4,580.57)	495.08
B) Cash Flow From Investing Activities :		
Purchase of Fixed Assets including of CWIP	(67.92)	(116.71)
Advance For Purchase of land	(104.75)	(68.52)
Investment made/Sold during the year	-	(3.25)
(Increase)/ decrease in other non-current assets	(685.38)	(402.86)
Interest Income	26.74	20.55
Net cash flow from investing activities B	(831.30)	(570.78)
C) Cash Flow From Financing Activities :		
Proceeds from Issue of Share Capital	2,500.01	-
Increase/(Decrease) in Short Term Borrowings	3,000.50	351.12
Increase/(Decrease) in Long Term Borrowings	(44.44)	(185.21)
Finance Cost	(101.23)	(138.03)
Net cash flow from financing activities C	5,354.84	27.88
Net Increase/(Decrease) In Cash & Cash Equivalents (A+B+C)	(57.04)	(47.82)
Cash equivalents at the beginning of the year	65.57	113.39
Cash equivalents as of 30.09.2024	8.53	65.57
PARTICULARS	September 30, 2024	March 31, 2024
Component of Cash and Cash equivalents		
Cash on hand	0.02	0.07
Balance With banks	8.51	65.50
Cash equivalents as of 30.09.2024	8.53	65.57

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 on behalf of the Board of Directors


Binod Prasad
Whole Time Director & CFO
DIN: 07938828


Atul Dumbre
Chairman & M.D.
DIN: 07938802




Nileshkumar Chavhan
Whole Time Director
DIN: 07936897



Limited Review Report on unaudited Consolidated Financial Results for the quarter and half year ended September 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/(loss) after tax for the quarter and half year ended on 30th September, 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 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. 1.62 lakhs as at 30th September, 2024 and total revenue of Rs. Nil , 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.

Similarly, based on our review of interim financial results and other financial information of Macfos Electronics Private Limited it reflects total assets of Rs.12.61 lakhs as at 30th September, 2024 and total revenue of Rs. 0.16 lakhs.

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.: 11th November, 2024

UDIN:- 24139006BKDAGG9174



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

CIN: L29309PN2017PLC172718

Statement of Consolidated Unaudited Financial Results for the quarter and half year ended on September 30, 2024.

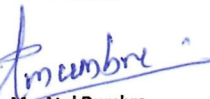
(All amounts are in INR Lacs unless stated otherwise)

Particulars	Quarter Ended		Half Year Ended		Year end
	30 September 2024	30 June 2024	30 September 2024	30 September 2023	31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	8,986.89	5,682.34	14,669.23	5,298.30	12,513.31
Other Income	43.36	49.90	93.27	56.54	123.32
Total Income	9,030.26	5,732.24	14,762.50	5,354.84	12,636.63
Expenses					
Cost of Material Consumed	11.34	4.56	15.89	14.67	28.08
Purchases of Stock in Trade	7,863.52	5,452.52	13,316.04	5,091.99	10,139.62
Change in Inventories of work in progress and finished goods	-310.53	-786.91	-1,097.44	-1,067.92	-774.97
Employee Benefit Expenses	226.64	190.12	416.76	277.33	633.39
Finance Costs	68.09	33.14	101.23	55.42	138.03
Depreciation and Amortization Expenses	19.13	15.23	34.36	29.97	68.20
Other Expenses	305.37	289.59	594.95	439.23	931.40
Total expenses	8,183.55	5,198.25	13,381.80	4,840.69	11,163.74
Profit/(Loss) before Exceptional and Extraordinary Item and Tax	846.71	534.00	1,380.71	514.15	1,472.89
Exceptional Item		-			-
Profit/(Loss) before Extraordinary Item and Tax	846.71	534.00	1,380.71	514.15	1,472.89
Prior Period Item		-			-
Extraordinary Item		-			-
Profit/(Loss) before Tax	846.71	534.00	1,380.71	514.15	1,472.89
Tax Expenses					
- Current Tax	216.53	137.72	354.25	132.06	389.66
- Deferred Tax	-1.06	-4.26	-5.32	-2.01	-1.05
- MAT Credit Entitlement					
- Prior Period Taxes					
- Excess/Short Provision Written back/off	3.42	-	3.42	1.78	1.78
Profit/(Loss) for the Period from Continuing Operations	627.82	400.54	1,028.36	382.32	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	627.82	400.54	1,028.36	382.32	1,082.50
share of profit/(loss) to minority shareholders	-0.01	-0.00	-	-0.00	-0.00
Profit/(Loss) for the period after minority share	627.82	400.54	1,028.36	382.32	1,082.50
Earnings Per Share (Face Value per Share Rs.10 each)					
-Basic (not annualised)	6.74	4.35	11.04	4.33	12.25
-Diluted (not annualised)	6.74	4.35	11.04	4.33	12.25

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


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


Mr. Nijeshkumar Chavhan
Whole Time Director
DIN: 07936897


Mr. Atul Dumbre
Chairman & M.D.
DIN: 07938802



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, 2024****(All amounts are in INR Lacs unless stated otherwise)**


Particulars	30-09-2024	31-03-2024
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	941.68	883.54
(b) Reserves and Surplus	5,318.05	1,848.51
(c) Money Received against Share Warrants		
Total	6,259.74	2,732.05
(2) Share application money pending allotment	-	-
(3) Non-current liabilities		
(a) Long-term Borrowings	175.94	220.38
(b) Deferred Tax Liabilities (Net)	0.02	-
(c) Other Long term Liabilities	-	-
(d) Long-term Provisions	52.41	48.98
Total	228.37	269.36
(4) Current liabilities		
(a) Short-term Borrowings	3,598.29	597.74
(b) Trade Payables	-	-
- Due to Micro and Small Enterprises	52.27	24.03
- Due to Others	2,835.03	751.15
(c) Other Current Liabilities	79.25	228.98
(d) Short-term Provisions	389.35	413.06
Total	6,954.18	2,014.96
Total Equity and Liabilities	13,442.29	5,016.37
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	610.56	576.21
(ii) Intangible Assets	34.07	34.86
(iii) Capital Work-in-progress	-	-
(iv) Intangible Assets under Development	-	-
(b) Non-current Investments	-	-
(c) Deferred Tax Assets (net)	25.41	20.07
(d) Long-term Loans and Advances	-	-
(e) Other Non-current Assets	1,359.97	569.85
Total	2,030.02	1,200.99
(2) Minority Interest	0.01	-
(3) Current assets		
(a) Current investments	-	-
(b) Inventories	3,536.85	2,439.40
(c) Trade Receivables	6,226.96	347.61
(d) Cash and Cash Equivalents	9.76	68.16
(e) Short-term Loans and Advances	1,571.44	897.57
(f) Other Current Assets	67.26	62.64
Total	11,412.26	3,815.38
Total Assets	13,442.29	5,016.37

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


Binod Prasad
Whole Time Director & CFO
DIN: 07938828


Atul Dumbre
Chairman & M.D.
DIN: 07938802




Nileshkumar Chavhan
Whole Time Director
DIN: 07936897

Macfos Limited (Formerly Known as Macfos Pvt. Ltd.)
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, 2024
(All amounts are in INR Lacs unless stated otherwise)

PARTICULARS	For the half year ended on	For the year ended on
	30-09-2024 Amount	31-03-2024 Amount
A) Cash Flow From Operating Activities :		
Net Profit before tax as per Statement of Profit & Loss	1,380.71	1,472.89
Adjustment for :		
Depreciation and amortization Expenses	34.36	68.20
Finance Cost	101.23	138.03
Interest Income	(26.74)	(20.55)
Income Tax Adjustments	-	5.06
Foreign Currency Translation Reserve	(0.69)	-
Profit Related to minority Interest	-	0.00
Exchange Diff of Foreign Currency	-	-
Operating profit before working capital changes	1,488.86	1,663.63
Changes in Working Capital		
(Increase)/Decrease in Trade Receivables	(5,879.35)	(104.34)
(Increase)/Decrease in Inventory	(1,097.44)	(774.97)
(Increase)/Decrease in Short Term Loans & Advances	(689.23)	(276.50)
Increase/(Decrease) in long-term provisions	3.43	26.89
Increase/(Decrease) in Trade Payables	2,112.13	182.88
Increase/(Decrease) in Other Current Liabilities	(149.73)	142.14
Increase/(Decrease) in Short Term Provisions, etc	16.00	1.98
Cash generated from operations	(4,195.33)	861.70
Less:- Income Taxes paid	386.65	361.38
Net cash flow from operating activities A	(4,581.98)	500.32
B) Cash Flow From Investing Activities :		
Purchase of Fixed Assets including of CWIP	(67.92)	(126.63)
Advance For Purchase of land and other assets	(104.75)	(68.52)
Investment made/Sold during the year	-	-
(Increase)/ decrease in other non-current assets	(685.38)	(402.86)
Interest Income	26.74	20.55
Net cash flow from investing activities B	-831.30	-577.46
C) Cash Flow From Financing Activities :		
Proceeds from Issue of Share Capital	2,500.01	-
Increase/(Decrease) in Short Term Borrowings	3,000.55	355.16
Increase/(Decrease) in Long Term Borrowings	(44.44)	(185.21)
Finance Cost	(101.23)	(138.03)
Net cash flow from financing activities C	5,354.88	31.91
Net Increase/(Decrease) In Cash & Cash Equivalents (A+B+C)	(58.40)	(45.22)
Cash equivalents at the beginning of the year	68.16	113.39
Exchange difference of Foreign Currency Cash and Cash equivalents	-	-
Cash equivalents as of 30.09.2024	9.76	68.16

Notes :-

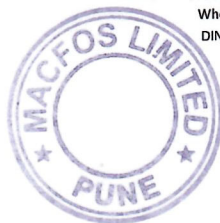
1. Component of Cash and Cash equivalents	30-09-2024	31-03-2024
	Cash on hand	0.02
Balance With banks	9.74	68.10
Total	9.76	68.16

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

Binod Prasad
Whole Time Director & CFO
DIN: 07938828


Nileshkumar Chauhan
Whole Time Director
DIN: 07936897

Atul Dumbre
Chairman & M.D.
DIN: 07938802



Notes: -	
Notes to Standalone and consolidated Unaudited financial results for the Quarter and half year ended on 30 th September, 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 November 11, 2024 and subjected 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 consolidated statement does not include the comparative figures related to Quarter and half year ended September 30, 2023 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 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.
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 issued 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 and half year ended on 30 th September 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:- 11/11/2024
Place:- Pune

