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

11-08-2026

To,
The General Manager DCS-CRD
(Corporate Relationship Department)
BSE Ltd. Rotunda Building P.J. Tower,
Dalal Street,
Fort Mumbai-400001

BSE SCRIP Code: ROBU | 543787

Subject: Outcome of the meeting of the board of directors of Macfos Limited ("the company") held on August 11, 2026.

Ref: Intimation of Board Meeting vide letter dated 03/08/2026

ITEM NO.	PARTICULARS
1	To voluntarily adopt IND AS for the preparation of financial statements from the financial year 2026–27 onwards.
2	To consider and approve the Unaudited Standalone and Consolidated Financial Results of the Company for the first quarter ended 30th June 2026, prepared in accordance with IND AS, along with the Auditor's Limited Review Report.
3	To Approve the Annual Report for Financial Year 2025-26 and Draft Notice for Calling of 9th Annual General Meeting.
4	To Appoint M/s CZ & Associates LLP as Scrutinizer for the ensuing Annual General Meeting to conduct eVoting.
5	To appoint a director in place of Mr. Nileshkumar Purushottam Chavhan (DIN: 07936897), who retires by rotation at the upcoming Annual General Meeting and, being eligible, offers himself for re-appointment.
6	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
7	To take note of the quarter-end (30th June 2026) listing compliances of the company for the period ended on 30th June 2026.
8	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
9	To receive an Update on Unsettled litigation as of the end of the quarter and discuss all cases with amounts involved exceeding 1 lakh. If any
10	To identify Investor Grievances received, if any, during the quarter, resolved and pending as on the end of the quarter.
11	To take note of any delay in compliance of 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

12	To take note of the Quarter ended listing compliances of the company for the period ended on 30th June 2026.
13	To Authorize to Directors for filing of e-Forms with the Registrar of Companies (ROC)

The Meeting of the Board of Directors of the Company commenced at 04.15 P.M. (IST) and concluded at 06.30 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

We request you to kindly take the same on record. Thanking you.

For, MACFOS LIMITED

SAGAR SUBHASH GULHANE

Digitally signed by SAGAR SUBHASH GULHANE
Date: 2026.08.11 19:01:57 +05'30'

CS DCG(ICSI)SAGAR GULHANE
Company Secretary and Compliance Officer
Membership No: - A67610
Date: 11/08/2026
Place: Pune

KISHOR GUJAR & ASSOCIATES
CHARTERED ACCOUNTANTS

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

E-mail : info.kgapune@gmail.com www.kishorgujarandassociates.in Tel. : 020-27478224, 27472930 Mob.: 7447448424

Limited Review Report on unaudited Standalone Financial Results for the Quarter ended June 30th, 2026, 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 ended June 30th, 2026 ("the Statement") attached herewith being prepared and 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 ***Indian Accounting Standard – (Ind AS) 34 Interim Financial Reporting,*** 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 Regulation 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.

KISHOR GUJAR & ASSOCIATES
CHARTERED ACCOUNTANTS
PUNE-18

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 Indian Accounting Standard (Ind AS), 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.

Other Matter

As stated in Note No. - 2 to the accompanying Statement, these are the Company's first quarterly standalone financial results prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.

The comparative standalone financial information for the quarter ended 30th June, 2025 and the quarter/year ended 31st March, 2026 was previously prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("IGAAP") and was subjected to Limited Review under the applicable financial reporting framework. The management has subsequently converted the comparative financial information from IGAAP to Ind AS. These comparative quarterly Ind AS financial results have not been subjected to Limited Review by us.

The standalone financial statements for the year ended 31st March 2026 were originally prepared by the management in accordance with IGAAP and were audited by us. Subsequently, the management prepared Ind AS standalone financial statements for the year ended 31st March 2026 by making the necessary transition and conversion adjustments. We have issued a Special Purpose Independent Auditor's Report dated 11th August, 2026 on the Ind AS standalone financial statements for the year ended 31st March 2026. Accordingly, our conclusion on the accompanying Statement is not modified in respect of this matter.

For **KISHOR GUJAR & ASSOCIATES**
Chartered Accountants
Firm Registration No.- 116747W
Peer Review No.:- 021346

KISHOR GUJAR & ASSOCIATES CHARTERED ACCOUNTANTS FRN.116747W PUNE-18

CA Laxmi U Rawat (Partner)
Membership No.: -134752
Place: -Pimpri, Pune - 411018
Date.: - 11th August, 2026
UDIN: - 26134752FVNBBZ2475

Macfos Limited.
CIN: L29309PN2017PLC172718
Address: S No 78/1, Dighi, Bhosari Alandi Road, Pune, Maharashtra 411015
Statement of Standalone Unaudited Financial Result for the Quarter ended June 30, 2026
(All amounts are in Rupees Lacs unless stated otherwise)

Sr. No.	Particulars	Quarter ended			Year ended
		June 30th, 2026	March 31st, 2026	June 30th, 2025	March 31st, 2026
		Unaudited	Unaudited	Unaudited	Audited
	Income				
I	Revenue from operations	8,133.87	10,211.12	5,926.80	30,874.84
II	Other income	112.04	79.45	60.54	305.05
III	**Total income (I + II)**	**8,245.91**	**10,290.57**	**5,987.34**	**31,179.89**
IV	**Expenses**				
	Cost of Material Consumed	28.71	30.10	10.18	75.21
	Purchase of Stock-in-Trade	7,953.00	7,785.62	5,015.04	26,032.07
	Changes in Inventory of Stock-in-Trade	(1,791.36)	(67.77)	(523.03)	(2,397.38)
	Employee benefits expenses	368.68	368.06	254.98	1,246.84
	Finance cost	100.40	117.19	56.05	361.72
	Depreciation and Amortization Expenses	83.09	89.92	75.02	325.13
	Other expenses	711.27	633.93	427.83	2,100.78
	Total expenses (IV)	**7,453.78**	**8,957.05**	**5,316.07**	**27,744.37**
V	**Profit/(Loss) before Exceptional Item and Tax (III - IV)**	**792.13**	**1,333.52**	**671.27**	**3,435.52**
VI	Exceptional Item	-	-	-	-
VII	**Profit/(Loss) before tax (V-VI)**	**792.13**	**1,333.52**	**671.27**	**3,435.52**
VIII	**Tax expenses**				
	Current tax	209.74	354.49	176.96	906.99
	Deferred tax	0.44	(17.53)	(2.46)	(29.79)
	Short / (excess) income tax of earlier years	-	-	-	(2.65)
	Total tax expense (VIII)	**210.18**	**336.95**	**174.50**	**874.55**
IX	**Profit for the year (VII - VIII)**	**581.95**	**996.56**	**496.77**	**2,560.97**
X	**Other Comprehensive Income**				
	A. Items that will not be reclassified to profit or loss				
	- Remeasurement losses of the defined benefit plans	-	(22.01)	-	(22.01)
	- Income tax relating to items that will not be reclassified to profit or loss	-	5.54	-	5.54
	B. Items that will be reclassified to profit or loss	-	-	-	-
	Total other Comprehensive Income, Net of Tax	-	**(16.47)**	-	**(16.47)**
XI	**Total Comprehensive Income and Net of Tax for the period (IX + X)**	**581.95**	**980.09**	**496.77**	**2,544.50**
XII	**Paid-up Share Capital (Face value of INR 10 per share)**	1,035.85	1,035.85	941.68	1,035.85
XIII	**Earnings per Equity share**				
	Nominal value of shares Rs 10 each				
	- Basic (Rs.) (not annualised)	5.62	9.62	4.80	24.72
	- Diluted (Rs.) (not annualised)	5.62	9.62	4.80	24.72
XIV	**Number of Shares used in computing earning per share**				
	- Basic (Nos.)	1,03,58,503	1,03,58,503	1,03,58,503	1,03,58,503
	- Diluted (Nos.)	1,03,58,503	1,03,58,503	1,03,58,503	1,03,58,503

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

MACFOS LIMITED PUNE

Binod Prasad
Whole Time Director & CFO
DIN: 07938828
Date:11/08/2026
Place: Pune

KISHOR GUJAR & ASSOCIATES
CHARTERED ACCOUNTANTS

OFF. NO. 1A, 2, 3, 3A 1st FLOOR, MAHALAXMI HEIGHTS,
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MUMBAI-PUNE ROAD, PIMPRI, PUNE - 411 018.
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E-mail : info.kgapune@gmail.com www.kishorgujarandassociates.in Tel. : 020-27478224, 27472930 Mob.: 7447448424

Limited Review Report on unaudited Consolidated Financial Results for the quarter ended June 30th, 2026, 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 ended on 30th June, 2026 ("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 ***Indian Accounting Standard (Ind AS),*** 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

KISHOR GUJAR & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN.116747W
PUNE-18

accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

The Statement includes the results of the following entities;

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

4) Based on our review conducted and procedure performed as stated in paragraph 3 above and based on the interim Consolidated 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 Consolidated financial results prepared in accordance with the recognition and measurement principles laid down in ***Indian Accounting Standard – (Ind AS),*** 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.

Other Matters

a) As stated in Note No. - 2 to the accompanying Statement, these are the Company's first quarterly consolidated financial results prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.

The comparative consolidated financial information for the quarter ended 30th June, 2025 and the quarter/year ended 31st March, 2026 was previously prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("IGAAP") and was subjected to Limited Review under the applicable financial reporting framework. The management has subsequently converted the comparative financial information from IGAAP to Ind AS. These comparative quarterly Ind AS financial results have not been subjected to Limited Review by us.

The consolidated financial statements for the year ended 31st March 2026 were originally prepared by the management in accordance with IGAAP and were audited by us. Subsequently, the management prepared Ind AS consolidated financial statements for the year ended 31st March 2026 by making the necessary transition and conversion adjustments. We have issued a Special Purpose Independent Auditor's Report dated 11th August, 2026 on the Ind AS consolidated financial statements for the year ended 31st March 2026. Accordingly, our conclusion on the accompanying Statement is not modified in respect of this matter.

b) We did not review the interim financial results and other financial information of the Subsidiary namely Nuo Zhan Technologies Limited included in the Consolidated

KISHOR GUJAR & ASSOCIATES CHARTERED ACCOUNTANTS FRN.116747W PUNE-18 statement, whose interim financial results and other financial information reflects total assets of Rs. 0.99 lakhs as at 30th June 2026 and total revenue of Rs. Nil. This interim financial have not been reviewed by us or by any other auditor, have been furnished to us by the management, are certificated by the board of directors of this subsidiary. Our conclusion, on the statement in so far as it relates to the amount and disclosures included in respect of this subsidiary is based solely on such certified information. In our opinion and according to the information and explanations given to us by the Management, this information is not material to the Group.

Similarly, based on our review of quarterly financial results and other financial information of Macfos Electronics Private Limited it reflects total assets of Rs.12.23 lakhs as at 30th June 2026 and total revenue of Rs. 1.16 lakhs.

For **KISHOR GUJAR & ASSOCIATES**
Chartered Accountants
Firm Registration No. - 116747W
Peer Review No.: - 021346

KISHOR GUJAR & ASSOCIATES CHARTERED ACCOUNTANTS FRN.116747W PUNE

CA Laxmi U Rawat (Partner)
Membership No.: -134752
Place: -Pimpri, Pune – 411018s
Date.: - 11th August, 2026
UDIN: -26134752VMOHDV7025

Macfos Limited
CIN: L29309PN2017PLC172718
Address: S No 78/1, Dighi, Bhosari Alandi Road, Pune, Maharashtra 411015
Consolidated Statement of Unaudited Financial Results for the quarter ended June 30th, 2026
(All amounts are in Rupees in Lacs unless stated otherwise)

Sr. No.	Particulars	Quarter ended			Year ended
		June 30th, 2026	March 31st, 2026	June 30th, 2025	March 31st, 2026
		Unaudited	Unaudited	Unaudited	Audited
	Income				
I	Revenue from operations	8,134.01	10,213.61	5,926.80	30,877.33
II	Other income	112.04	79.46	60.49	305.28
III	**Total income (I + II)**	**8,246.05**	**10,293.07**	**5,987.29**	**31,182.61**
IV	**Expenses**				
	Cost of Material Consumed	28.71	30.19	10.18	75.30
	Purchase of Stock-in-Trade	7,953.00	7,785.62	5,017.60	26,031.97
	Changes in Inventory of Stock-in-Trade	(1,791.36)	(67.68)	(525.67)	(2,397.30)
	Employee benefits expenses	368.68	368.06	254.98	1,246.84
	Finance cost	100.40	117.19	56.05	361.72
	Depreciation and Amortization Expenses	83.51	90.08	75.18	325.76
	Other expenses	711.71	634.39	428.12	2,103.41
	Total expenses (IV)	**7,454.64**	**8,957.84**	**5,316.43**	**27,747.69**
V	**Profit/(Loss) before Exceptional Item and Tax (III - IV)**	**791.41**	**1,335.23**	**670.86**	**3,434.92**
VI	Exceptional Item	-	-	-	-
VII	**Profit/(Loss) before tax (V-VI)**	**791.41**	**1,335.23**	**670.86**	**3,434.92**
VIII	**Tax expenses**				
	Current tax	209.74	354.49	176.96	906.99
	Deferred tax	0.51	(17.28)	(2.25)	(29.48)
	Short / (excess) income tax of earlier years	-	-	-	(2.65)
	Total tax expense (VIII)	**210.25**	**337.20**	**174.71**	**874.86**
IX	**Profit for the year (VII - VIII)**	**581.16**	**998.02**	**496.15**	**2,560.06**
X	**Other Comprehensive Income**				
	A. Items that will not be reclassified to profit or loss	-	-	-	-
	Remeasurement losses of the defined benefit plans	-	(22.01)	-	(22.01)
	Income tax relating to items that will not be reclassified to profit or loss	-	5.54	-	5.54
	B. Items that will be reclassified to profit or loss	0.00	(0.01)	0.00	(0.04)
	Total other Comprehensive Income, Net of Tax	**0.00**	**(16.48)**	**0.00**	**(16.52)**
XI	**Total Comprehensive Income for the period (IX + X)**	**581.16**	**981.54**	**496.15**	**2,543.54**
XII	**Profit Attributable to**				
	Owners of the Holding Company	581.16	998.02	496.15	2,560.06
	Non-Controlling Interest	-	-	-	-
XIII	**Other Comprehensive Income/ (loss) attributable to**				
	Owners of the Holding Company	0.00	(16.48)	0.00	(16.52)
	Non-Controlling Interest	-	-	-	-
XIV	**Controlling Interest**	581.16	981.54	496.15	2,543.54
	Non Controlling Interest	-	-	-	-
XV	**Paid-up Share Capital (Face value of INR 10 per share)**	1,035.85	1,035.85	941.68	1,035.85
XVI	**Earnings per Equity share**				
	Nominal value of shares Rs 10 each				
	- Basic (Rs.) (not annualised)	5.61	9.63	4.79	24.71
	- Diluted (Rs.) (not annualised)	5.61	9.63	4.79	24.71
XVII	**Number of Shares used in computing earning per share**				
	- Basic (Nos.)	1,03,58,504	1,03,58,504	1,03,58,504	1,03,58,504
	- Diluted (Nos.)	1,03,58,504	1,03,58,504	1,03,58,504	1,03,58,504

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

MACFOS LIMITED PUNE

Binod Prasad
Whole Time Director & CFO
DIN: 07938828
Date: 11/08/2026
Place: Pune

Notes: -	
Notes to Standalone and consolidated unaudited financial results for the Quarter ended on 30th June, 2026:	
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 11th August, 2026.
2	These are the Company's first interim financial results prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India. Accordingly, the Company has prepared these interim financial results in accordance with Ind AS 34, Interim Financial Reporting, read with Ind AS 101, First-time Adoption of Indian Accounting Standards. The comparative financial information for the corresponding quarter ended 30th June 2025, and the quarter and year ended 31st March, 2026 has been restated by the management in accordance with the principles of Ind AS 101 to ensure comparability.
3	The company is engaged in only one business, hence no separate segment information has been furnished in accordance with Ind AS 108 'Operating Segments' notified under the Companies (Indian Accounting Standards) Rules, 2015.
4	The statement includes the results for the quarter ended 30th June 2026 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	During the financial year 2025–26, on 11th March 2026, the Company issued 941,682 bonus equity shares of ₹10 each, in the ratio of 1 (one) equity share for every 10 (ten) existing equity shares held by the shareholders. Thus, in Q1 FY 2025-26, the number of equity shares used for computing EPS has been restated to 10,358,503 (post-bonus), consistent with the bonus issue effected on 11th March, 2026, in accordance with Ind AS 33 'Earnings per Share'
7	Reconciliation of Total Comprehensive Income – Standalone & Consolidated is given hereunder as Annexure I
8	The Status of Investors Complaints during the quarter ended on 30th June 2026 is as under: Pending at the beginning of the above period:- Nil Received during the above period: - Nil Disposed the above period: - Nil Remaining Unresolved at the end of the Above Period:-Nil

For and on behalf of the board
Macfos Limited

Mr. Binod Prasad
Whole Time Director & CFO
DIN:- 07938828
Date: 11/08/2026
Place: Pune

Annexure I

Macfos Limited

Reconciliation of Total Comprehensive Income – Standalone

(All amounts are in Rupees in Lacs unless stated otherwise)

Particulars	Ind'AS	Quarter ended March 31, 2026	Quarter ended June 30, 2025	Year ended March 31, 2026
(1) As per Ind'AS		980.09	496.77	2,544.50
(2) As per AS		985.40	504.34	2,564.88
A) Difference (1) - (2)		**(5.32)**	**(7.57)**	**(20.39)**
(B) Difference Reason				
a) Lease Impact	Ind AS 116	(7.32)	(7.86)	(25.51)
b) Interest Income on Security Deposits	Ind AS 109	1.45	1.31	5.45
c) Depreciation on Lease land (Plot)	Ind AS 16	(1.79)	(1.79)	(7.15)
d) Other Adjustments	NA	0.86	0.86	3.45
e) Deferred Tax Impact on Ind AS Adjustments	Ind AS 12	1.48	(0.09)	3.38
f) Gratuity Impact - OCI (Employee Benefits Expense)	Ind AS 19	-	22.01	22.01
g) Deferred Tax - OCI (Deferred Tax)	Ind AS 12	-	(5.54)	(5.54)
h) Other Comprehensive Income (OCI) (Net of Tax):		-	-	-
i) Remeasurement Loss on Defined Benefit Plans (Gratuity)	Ind AS 19	-	(22.01)	(22.01)
ii) Income tax relating to items that will not be reclassified to profit or loss	Ind AS 12	-	5.54	5.54
B) Total Difference		**(5.32)**	**(7.57)**	**(20.39)**
(A) - (B)		**0.00**	**(0.00)**	**(0.00)**

Reconciliation of Total Comprehensive Income – Consolidated

(All amounts are in Rupees in Lacs unless stated otherwise)

Particulars	Ind'AS	Quarter ended March 31, 2026	Quarter ended June 30, 2025	Year ended March 31, 2026
(1) As per Ind'AS		981.54	496.15	2,543.54
(2) As per AS		986.89	503.70	2,563.96
A) Difference (1) - (2)		**(5.35)**	**(7.55)**	**(20.42)**
(B) Difference Reason				
a) Lease Impact	Ind AS 116	(7.32)	(7.86)	(25.51)
b) Interest Income on Security Deposits	Ind AS 109	1.45	1.31	5.45
c) Depreciation on Lease land (Plot)	Ind AS 16	(1.79)	(1.79)	(7.15)
d) Other Adjustments	NA	0.83	0.88	3.41
e) Deferred Tax Impact on Ind AS Adjustments	Ind AS 12	1.48	(0.09)	3.38
f) Gratuity Impact - OCI (Employee Benefits Expense)	Ind AS 19	-	22.01	22.01
g) Deferred Tax - OCI (Deferred Tax)	Ind AS 12	-	(5.54)	(5.54)
h) Other Comprehensive Income (OCI) (Net of Tax):		-	-	-
i) Remeasurement Loss on Defined Benefit Plans (Gratuity)	Ind AS 19	-	(22.01)	(22.01)
ii) Income tax relating to items that will not be reclassified to profit or loss	Ind AS 12	-	5.54	5.54
B) Total Difference		**(5.35)**	**(7.55)**	**(20.42)**
(A) - (B)		**(0.00)**	**0.00**	**(0.00)**

MACFOS LIMITED PUNE

<u>Annexure To The Notice</u>

DETAILS OF DIRECTORS SEEKING APPOINTMENT/ RE-APPOINTMENT AT THE ANNUAL GENERAL MEETING

PARTICULARS	MR. NILESHKUMAR PURUSHOTTAM CHAVHAN
DIN	07936897
Date of Birth	15/04/1988
Date of Appointment	11/01/2023
Qualifications	M.E. - Mechanical, IISc Banglore - 2012
Expertise in specific functional areas	12 Year Experience in the eld of Electronics, Robotics, Thermals and Fluids. Software, Electronics Development, Sales
Directorships held in other public companies (excluding foreign companies and Section 8 companies)	NA
Memberships / Chairmanships of committees of other public companies	NA
Number of shares held in the Company	21,69,150 (23.04%) Equity Shares
Inter-se Relationship between Directors	NA