

Dated: 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: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Voluntary Adoption of Indian Accounting Standards (Ind AS)

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held Today 11-08-2026, has approved the **voluntary adoption of Indian Accounting Standards ("Ind AS")** notified under Section 133 of the Companies Act, 2013, with effect from 01-04-2026.

The key details are as under:

Particulars	Details
Existing framework	Indian GAAP (Accounting Standards notified under Companies (Accounting Standards) Rules, 2006)
New framework adopted	Indian Accounting Standards (Ind AS)
Nature of adoption	Voluntary (not mandatorily applicable to the Company as its securities are listed on the SME Platform)
First Ind AS reporting period	Q1 1 ST APRIL 2026 TO 30 TH JUNE 2026
Reason for adoption	To enhance comparability of financial statements with industry peers, improve transparency for investors, and align with global reporting standards

We wish to further inform you that as per the applicable provisions of Ind AS 101 – First-time Adoption of Indian Accounting Standards, this adoption is **irrevocable**, and the Company shall continue to prepare its financial statements in accordance with Ind AS for all subsequent reporting periods.

The Company will file its financial results under Ind AS along with the requisite reconciliation statements, as applicable, in accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015.

MACFOS LIMITED

Reg. office Add : S. NO. 78/1, Dynamic Logistics Trade Park,
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Kindly take the above on record.

Thanking you,

For **Macfos Limited**

CS DCG(ICS) Sagar Gulhane
[Designation – Company Secretary & Compliance Officer]