

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED
DECEMBER 31, 2025**

SL. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		(Rs. in lakhs)
		31.12.25 (Unaudited)	30.09.25 (Unaudited)	31.12.24 (Unaudited)	31.12.25 (Unaudited)	31.12.24 (Unaudited)	31.03.25 (Audited)
1	Income						
	a) Net Sales	68,581.53	71,142.07	59,009.81	204,630.27	177,115.29	240,495.64
	b) Other Operating Income	419.95	336.84	297.22	1,682.52	1,197.32	1,724.38
	Revenue from Operations	69,001.48	71,478.91	59,307.03	206,312.79	178,312.61	242,220.02
	Other Income	494.17	554.51	384.46	1,634.87	1,079.18	1,611.36
	Total Income	69,495.65	72,033.42	59,691.49	207,947.66	179,391.79	243,831.38
2	Expenses						
	a) Cost of materials consumed	41,315.11	43,957.63	37,626.58	125,693.86	111,272.99	150,227.46
	b) Purchases of stock-in-trade	131.32	132.09	179.73	382.28	492.42	613.33
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(282.44)	(116.75)	(974.00)	(774.69)	(1,003.10)	(582.58)
	d) Employee benefits expense	10,046.25	9,648.08	8,146.73	28,529.51	24,581.81	32,744.77
	e) Finance Costs	37.15	37.12	38.55	111.27	115.47	154.33
	f) Depreciation and amortization expense	1,800.74	1,922.80	1,640.78	5,433.86	4,727.05	6,389.88
	g) Other expenses	8,020.88	7,947.61	6,539.41	24,065.47	19,276.03	27,143.78
	Total Expenses	61,069.01	63,528.58	53,197.78	183,441.56	159,462.67	216,690.97
3	Profit/ (Loss) before exceptional items and Tax (1-2)	8,426.64	8,504.84	6,493.71	24,506.10	19,929.12	27,140.41
4	Exceptional Items - Gain/(Loss) (See Note 7)	-	-	-	-	-	374.95
5	Profit/ (Loss) before Tax (3+4)	8,426.64	8,504.84	6,493.71	24,506.10	19,929.12	27,515.36
6	Tax expense	2,081.22	2,126.45	1,752.19	6,176.91	5,284.74	7,101.56
7	Net Profit/(Loss) for the period (5-6)	6,345.42	6,378.39	4,741.52	18,329.19	14,644.38	20,413.80
8	Other comprehensive Income (net of Income tax)						
	a) Items that will not be reclassified to Profit or loss						
	- Remeasurement of defined benefit Liability/ asset	75.22	(64.36)	49.69	(54.21)	(131.90)	(194.43)
	- Income tax related to items that will not be reclassified to profit or loss	(18.93)	16.20	(12.51)	13.65	33.19	48.93
	Total Items that will not be reclassified to Profit or loss (net of income tax)	56.29	(48.16)	37.18	(40.56)	(98.71)	(145.50)
	b) Items that will be reclassified to Profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (net of income tax) (a+b)	56.29	(48.16)	37.18	(40.56)	(98.71)	(145.50)
9	Total Comprehensive Income for the period (7+8)	6,401.71	6,330.23	4,778.70	18,288.63	14,545.67	20,268.30
10	Paid up Equity Share Capital (face value Rs 10 per share)	2,631.97	2,631.97	2,631.97	2,631.97	2,631.97	2,631.97
11	Other Equity (Reserves excluding Revaluation Reserves)						100,917.00
12	Earnings Per Share (EPS) (Not annualised) (Face Value of Rs 10 per share)						
	a) Basic - Rs.	24.11	24.23	18.02	69.64	55.64	77.56
	b) Diluted - Rs.	24.11	24.23	18.02	69.64	55.64	77.56

NOTES

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 11, 2026. The statutory Auditors of the company have carried out Limited Review of the above results.
- These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- Fire Incident at Tapukara Unit -Rajasthan (Unit-8)-Insurance Claim submission**
During the Previous quarter, a fire incident occurred in the afternoon of August 23, 2025 at Unit-8, located at Plot No. SP1-C, Industrial Area Tapukara, District Alwar-301707 (Rajasthan). There was no injury or loss of human life and the fire was primarily restricted to the first floor of the building.
During the quarter ended September 30, 2025, the company has recognised the value of the affected assets as Insurance Claim receivable to the extent of the carrying value of inventories amounting to Rs 2105.71 Lakhs and property, plant and equipment etc. amounting to Rs 2761.73 Lakhs as the company maintains adequate insurance coverage of all assets on reinstatement basis with the insurer.
An estimated claim of Rs. 82.30 Crores (on the reinstatement value basis) has been submitted on January 30, 2026 to insurer. The final settlement remains subject to assessment by the insurer and any additional accounting impact will be recorded upon finalization of the claim.
- The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Labour Codes"). The Labour Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The incremental impact of these changes, assessed by the Company, on the basis of the information available, consistent with the guidance provided by the Institute of Chartered Accountants of India, has resulted in increase of Rs 451.95 lakhs in the provision of defined benefit obligations and has been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. The Company continues to monitor the finalisation of Central and State Rules, as well as Government clarifications on other aspects of the Labour Codes, and will incorporate appropriate accounting treatment based on these developments as required.



FIEM INDUSTRIES LIMITED

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Website : http://www.fiemindustries.com CIN : L36999DL1989PLC034928

5 Update on Fire incident and Insurance claim for Unit-7

As reported in earlier quarters, a fire incident occurred on June 13, 2023 at Unit-7, located at Plot No. 1915, Phase-V, Rai Industrial Estate, Sonapat 131029 (Haryana). The Company has completed reinstatement of all property, plant and equipment and the insurance assessment is under process. During FY 2024-25, the Company has already received Rs 50 Crore as adhoc/interim payment from the insurance company. During the year ended March 31, 2024, the company has recognised the value of the affected assets as Insurance Claim receivable to the extent of the carrying value of inventories amounting to Rs 2583.74 Lakhs and the carrying value of property, plant and equipment amounting to Rs 2552.72 Lakhs. The final entries will be recorded in the books of accounts upon finalization of the claim by the insurer.

6 The Company is engaged in the business of manufacturing and supply of auto components comprising of automotive lighting and signaling equipments, rear view mirrors, plastic molded parts and sheet metal components for motorized vehicles, and LED luminaries for indoor and outdoor applications and integrated passenger information systems with LED Display etc.

- As per Ind AS108 Operating Segment, the Company has identified two reportable segments, as described below :

- "Automotive Segment" comprising of automotive lighting and signaling equipment, rear view mirrors, plastic moulded and other automotive parts.
- "Others Segment" comprising of LED Luminaries i.e. indoor and outdoor lighting products, display panels and LED integrated Passenger Information Systems etc.

STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

S. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.25 (Unaudited)	30.09.25 (Unaudited)	31.12.24 (Unaudited)	31.12.25 (Unaudited)	31.12.24 (Unaudited)	31.03.25 (Audited)
I	Segment Revenue (Sales and Other operating income)						
	a) Automotive Segment	68,843.97	71,407.06	59,175.24	205,901.52	177,873.71	241,622.46
	b) Others Segment	157.51	71.85	131.79	411.27	438.90	597.56
	Total	69,001.48	71,478.91	59,307.03	206,312.79	178,312.61	242,220.02
	Less - Inter Segment Revenue	-	-	-	-	-	-
	Total Income from Operations	69,001.48	71,478.91	59,307.03	206,312.79	178,312.61	242,220.02
II	Segment Results (Profit/(Loss) before tax and interest from each Segment)						
	a) Automotive Segment	8,746.18	8,791.41	7,097.88	25,741.50	21,764.10	30,086.45
	b) Others Segment	(11.32)	(12.91)	(11.90)	(27.45)	(32.16)	(43.36)
	Total Segment Results	8,734.86	8,778.50	7,085.98	25,714.05	21,731.94	30,043.09
	Less:						
	i) Finance Costs	37.15	37.12	38.55	111.27	115.47	154.33
	ii) Other Un-allocable Expenditure net off Un-allocable Income	271.07	236.54	553.72	1,096.68	1,687.35	2,373.40
	Total Profit/(Loss) before tax from ordinary activities	8,426.64	8,504.84	6,493.71	24,506.10	19,929.12	27,515.36
III	Segment Assets						
	a) Automotive Segment	134,873.25	126,350.08	107,449.01	134,873.25	107,449.01	108,399.55
	b) Others Segment	937.27	868.43	1,147.93	937.27	1,147.93	1,093.82
	Unallocable Corporate Assets	24,320.72	28,846.03	23,828.65	24,320.72	23,828.65	32,324.22
	Total Segment Assets	160,131.24	156,064.54	132,425.59	160,131.24	132,425.59	141,817.59
	Segment Liabilities						
	a) Automotive Segment	41,455.87	43,225.93	29,320.24	41,455.87	29,320.24	33,279.17
	b) Others Segment	109.04	104.45	91.35	109.04	91.35	114.77
	Unallocable Corporate Liabilities	4,624.64	5,194.17	5,187.63	4,624.64	5,187.63	4,874.68
	Total Segment Liabilities	46,189.55	48,524.55	34,599.22	46,189.55	34,599.22	38,268.62
	CAPITAL EMPLOYED (Segment Assets Less Segment Liabilities)						
	a) Automotive Segment	93,417.38	83,124.15	78,128.77	93,417.38	78,128.77	75,120.38
	b) Others Segment	828.23	763.98	1,056.58	828.23	1,056.58	979.05
	Unallocable Corporate Assets Less Liabilities	19,696.08	23,651.86	18,641.02	19,696.08	18,641.02	27,449.54
	TOTAL CAPITAL EMPLOYED	113,941.69	107,539.99	97,826.37	113,941.69	97,826.37	103,548.97

7 Exceptional Income Last Year

A claim of Rs.306.08 Lakhs was accepted along with interest and other expenses amounting to Rs.68.87 Lakhs, totalling Rs.374.95 Lakhs in favour of the Company vide Arbitration Order dated November 30, 2024. The arbitration pertained to a short insurance claim assessed by the insurer relating to a fire incident that occurred on January 25, 2018 in Unit-5, Hosur.

8 Provision for Taxation includes current tax expense and deferred tax expense.

9 Previous period's figures have been regrouped/ rearranged wherever necessary, to make them comparable.

10 These results for the Quarter and Nine months ended December 31, 2025 are available on the website of the Company (www.fiemindustries.com) and website of the Stock Exchanges viz. BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com).

By order of the Board
For FIEM INDUSTRIES LIMITED

Sd/-

J.K. Jain
Chairman & Managing Director
DIN-00013356

Place- Gurugram
Date- February 11, 2026



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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

SL. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		(Rs. in lakhs)
		31.12.25 (Unaudited)	30.09.25 (Unaudited)	31.12.24 (Unaudited)	31.12.25 (Unaudited)	31.12.24 (Unaudited)	YEAR ENDED 31.03.25 (Audited)
1	Income						
	a) Net Sales	68,587.20	71,201.92	59,012.15	204,752.98	177,121.43	240,536.78
	b) Other Operating Income	419.96	336.85	297.22	1,682.64	1,197.31	1,724.38
	Revenue from Operations	69,007.15	71,538.77	59,309.37	206,435.63	178,318.74	242,261.16
	Other Income	494.17	554.59	384.47	1,635.12	1,079.47	1,611.68
	Total Income	69,501.32	72,093.36	59,693.84	208,070.75	179,398.21	243,872.85
2	Expenses						
	a) Cost of materials consumed	41,315.11	43,957.63	37,626.58	125,693.86	111,272.99	150,227.46
	b) Purchases of stock-in-trade	134.13	132.52	179.73	395.07	492.42	603.53
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(282.44)	(116.75)	(974.00)	(774.69)	(1,003.10)	(582.58)
	d) Employee benefits expense	10,265.70	9,860.57	8,326.67	29,171.18	25,134.40	33,498.31
	e) Finance Costs	37.15	37.12	38.55	111.27	115.47	154.33
	f) Depreciation and amortization expense	1,811.37	1,933.57	1,649.07	5,465.66	4,753.45	6,426.17
	g) Other expenses	7,802.02	7,805.40	6,394.05	23,329.90	18,738.81	26,294.78
	Total Expenses	61,083.05	63,610.06	53,240.65	183,392.26	159,504.44	216,622.00
3	Profit/ (Loss) before exceptional items and Tax (1-2)	8,418.27	8,483.30	6,453.19	24,678.49	19,893.77	27,250.85
4	Exceptional Items - Gain/(Loss) (See Note 8)	-	-	-	-	-	374.95
5	Profit/ (Loss) before Tax (3+4)	8,418.27	8,483.30	6,453.19	24,678.49	19,893.77	27,625.80
6	Tax expense	2,078.04	2,116.45	1,751.61	6,219.03	5,285.45	7,129.31
7	Net Profit/(Loss) for the period (5-6)	6,340.23	6,366.85	4,701.58	18,459.46	14,608.32	20,496.49
8	Share of Profit/(Loss) of associates	(3.55)	0.04	-	(3.90)	(0.96)	(4.49)
9	Net Profit/(Loss) for the Period after Share of Profit/(Loss) of Associates / Joint Ventures (7+8)	6,336.68	6,366.89	4,701.58	18,455.56	14,607.36	20,492.00
10	Other comprehensive Income (net of Income tax)						
	a) Items that will not be reclassified to Profit or loss - Remeasurement of defined benefit Liability/ asset - Income tax related to items that will not be reclassified to profit or loss	75.22	(64.36)	49.69	(54.21)	(131.90)	(194.43)
	Total Items that will not be reclassified to Profit or loss (net of income tax)	(18.93)	16.20	(12.51)	13.65	33.19	48.93
	b) Items that will be reclassified to Profit or loss	56.29	(48.16)	37.18	(40.56)	(98.71)	(145.50)
	Total Other Comprehensive Income (net of income tax) (a+b)	56.29	(48.16)	37.18	(40.56)	(98.71)	(145.50)
11	Total Comprehensive Income for the period (9+10)	6,392.97	6,318.73	4,738.76	18,415.00	14,508.65	20,346.50
12	Paid up Equity Share Capital (face value Rs 10 per share)	2,631.97	2,631.97	2,631.97	2,631.97	2,631.97	2,631.97
13	Other Equity (Reserves excluding Revaluation Reserves)						101,187.08
14	Earnings Per Share (EPS) (Not annualised) (Face Value of Rs 10 per share)						
	a) Basic - Rs.	24.08	24.19	17.86	70.12	55.50	77.86
	b) Diluted - Rs.	24.08	24.19	17.86	70.12	55.50	77.86

NOTES

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During the quarter ended September 30, 2025, the company has recognised the value of the affected assets as Insurance Claim receivable to the extent of the carrying value of inventories amounting to Rs 2105.71 Lakhs and property, plant and equipment etc. amounting to Rs 2761.73 Lakhs as the company maintains adequate insurance coverage of all assets on reinstatement basis with the insurer.
An estimated claim of Rs. 82.30 Crores (on the reinstatement value basis) has been submitted on January 30, 2026 to insurer. The final settlement remains subject to assessment by the insurer and any additional accounting impact will be recorded upon finalization of the claim.
- The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Labour Codes"). The Labour Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.
The incremental impact of these changes, assessed by the Company, on the basis of the information available, consistent with the guidance provided by the Institute of Chartered Accountants of India, has resulted in increase of Rs 451.95 lakhs in the provision of defined benefit obligations and has been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. The Company continues to monitor the finalisation of Central and State Rules, as well as Government clarifications on other aspects of the Labour Codes. and will incorporate appropriate accounting treatment based on these developments as required.



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6 The Consolidated financial results include results of the following companies :

Name of the Company	Country of Incorporation	Percentage shareholding of the company
1) Fiem Industries Japan Co., Ltd.	Japan	100%
2) Fiem Research and Technology S.r.l.	Italy	100%
3) Fiem Kyowa (HK) Mould Company Ltd.	Hong Kong	50%

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- As per Ind AS108 Operating Segment, the Company has identified two reportable segments, as described below :

- "Automotive Segment" comprising of automotive lighting and signaling equipment, rear view mirrors, plastic moulded and other automotive parts.
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I	Segment Revenue (Sales and Other operating income)						
	a) Automotive Segment	68,849.64	71,466.91	59,177.58	206,024.35	177,879.84	241,663.61
	b) Others Segment	157.51	71.86	131.79	411.28	438.90	597.56
	Total	69,007.15	71,538.77	59,309.37	206,435.63	178,318.74	242,261.16
	Less - Inter Segment Revenue	-	-	-	-	-	-
	Total Income from Operations	69,007.15	71,538.77	59,309.37	206,435.63	178,318.74	242,261.16
II	Segment Results (Profit/(Loss) before tax and interest from each Segment)						
	a) Automotive Segment	8,737.82	8,769.87	7,057.35	25,913.89	21,728.76	30,196.88
	b) Others Segment	(11.32)	(12.91)	(11.90)	(27.45)	(32.16)	(43.36)
	Total Segment Results	8,726.49	8,756.96	7,045.46	25,886.45	21,696.59	30,153.52
	Less:						
	i) Finance Costs	37.15	37.12	38.55	111.27	115.47	154.33
	ii) Other Un-allocable Expenditure net off Un-allocable Income	271.07	236.54	553.72	1,096.69	1,687.35	2,373.39
	Total Profit/(Loss) before tax from ordinary activities	8,418.27	8,483.30	6,453.19	24,678.49	19,893.77	27,625.80
III	Segment Assets						
	a) Automotive Segment	134,970.25	126,496.25	107,385.39	134,970.25	107,385.39	108,496.48
	b) Others Segment	937.27	868.43	1,147.93	937.27	1,147.93	1,093.82
	Unallocable Corporate Assets	24,848.69	29,366.47	24,275.22	24,848.69	24,275.22	32,786.01
	Total Segment Assets	160,756.21	156,731.15	132,808.54	160,756.21	132,808.54	142,376.31
	Segment Liabilities						
	a) Automotive Segment	41,558.73	43,343.17	29,569.47	41,558.73	29,569.47	33,561.15
	b) Others Segment	109.04	104.45	91.35	109.04	91.35	114.77
	Unallocable Corporate Liabilities	4,657.98	5,249.85	5,189.89	4,657.98	5,189.89	4,881.34
	Total Segment Liabilities	46,325.75	48,697.47	34,850.71	46,325.75	34,850.71	38,557.26
	CAPITAL EMPLOYED (Segment Assets Less Segment Liabilities)						
	a) Automotive Segment	93,411.53	83,153.08	77,815.93	93,411.53	77,815.93	74,935.33
	b) Others Segment	828.23	763.98	1,056.58	828.23	1,056.58	979.05
	Unallocable Corporate Assets Less Liabilities	20,190.71	24,116.62	19,085.33	20,190.71	19,085.33	27,904.67
	TOTAL CAPITAL EMPLOYED	114,430.47	108,033.68	97,957.84	114,430.47	97,957.84	103,819.05

8 Exceptional Income Last Year

A claim of Rs.306.08 Lakhs was accepted along with interest and other expenses amounting to Rs.68.87 Lakhs, totalling Rs.374.95 Lakhs in favour of the Company vide Arbitration Order dated November 30, 2024. The arbitration pertained to a short insurance claim assessed by the insurer relating to a fire incident that occurred on January 25, 2018 in Unit-5, Hosur.

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10 Previous period's figures have been regrouped/ rearranged wherever necessary, to make them comparable.

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By order of the Board
For FIEM INDUSTRIES LIMITED

Sd/-

J.K. Jain
Chairman & Managing Director
DIN-00013356

Place- Gurugram
Date- February 11, 2026

ANIL S GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

201, VIKRAM TOWER, 16, RAJENDRA PLACE, NEW DELHI - 110008
TEL. : 257 28146, 415 38344

INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

Review report to
The Board of Directors
FIEM INDUSTRIES LIMITED
Unit No 1A & 1C, First floor. Commercial Tower
Hotel JW Marriott, Aerocity, New Delhi-110037

1. We have reviewed the accompanying statement of standalone unaudited financial results of Fiem Industries Limited ("the Company") for the quarter ended 31st December 2025 and year to date from 1st April 2025 to 31st December 2025 (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 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 Anil S. Gupta & Associates

Chartered Accountants

Firm Registration Number 004061N



[Handwritten Signature]

Anil Kumar Gupta

Partner

(Membership No. 083159)

UDIN :- 26083159AZJY19117

Date: 11/02/2026

Place: Gurugram

ANIL S GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

201, VIKRAM TOWER, 16, RAJENDRA PLACE, NEW DELHI - 110008

TEL. : 257 28146, 415 38344

INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY AND YEAR TO DATE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

Review report to

The Board of Directors

FIEM INDUSTRIES LIMITED

Unit No 1A & 1C, First floor. Commercial Tower

Hotel JW Marriott, Aerocity, New Delhi-110037

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Fiem Industries Limited ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as 'the Group'), its share of the net profit/(loss) after tax and total comprehensive income/loss of its joint ventures for the quarter ended 31st December 2025 and year to date from 1st April 2025 to 31st December 2025 (the "statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations 2015, as amended.
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 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

S. No.	Name of the Company	Country of Incorporation	Percentage shareholding	Consolidated as
1	Fiem Industries Japan Co., Ltd.	Japan	100%	Subsidiary
2	Fiem Research and Technology S.r.l..	Italy	100%	Subsidiary
3	Fiem Kyowa (HK) Mould Company Ltd.	Hongkong	50%	Joint venture



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters

The consolidated unaudited financial results include interim financial result of One (1) Joint Venture which reflect Net Loss Rs 3.55 lakhs and Rs 3.90 lakhs respectively for the quarter and nine months ended 31.12.2025 and Two (2) Subsidiaries which reflects total Net Loss of Rs 5.20 Lakhs and Net profit of Rs 130.26 Lakhs respectively for the quarter and Nine months ended 31.12.2025, which are certified by the management of the company. According to the information and explanations given to us by the Management, these financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of our reliance on the financial results certified by the Management.

**For Anil S. Gupta & Associates
Chartered Accountants**

Firm Registration Number 004061N



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Anil Kumar Gupta
Partner

(Membership No. 083159)
UDIN:-26083159F2A1DA6060

Date: 11/02/2026
Place: Gurugram

FIEM INDUSTRIES LTD.
Results Highlights Standalone: Q3FY26 & 9MFY26

Financial Results Comparison (Standalone) Q3FY26 Vs Q3FY25

- 16.22% growth in Sales in Q3FY26 as compared to Q3FY25. Total Sales during Q3FY26 is Rs 685.81 Crore as compared to Rs 590.10 Crore in Q3FY25.
- 16.17% growth in Automotive Sales in Q3FY26 as compared to Q3FY25. Sales of "Automotive segment" during Q3FY26 is Rs 684.24 Crore as compared to Rs 589.00 Crore in Q3FY25.
- 33.83% growth in PAT in Q3FY26 as compared to Q3FY25. PAT during Q3FY26 is Rs 63.45 Crore as compared to PAT of Rs 47.41 Crore in Q3FY25.

Financial Results Comparison (Standalone) Q3FY26 Vs Q2FY26:

- Total Sales during Q3FY26 is Rs 685.81Crore as compared to Rs 711.42 Crore in Q2FY26.
- Sales of "Automotive segment" during Q3FY26 is Rs 684.24 Crore as compared to Rs 710.70 Crore in Q2FY26.
- PAT during Q3FY26 is Rs 63.45 Crore as compared to PAT of Rs 63.78 Crore in Q2FY26.

Financial Results Comparison (Standalone) 9MFY26 Vs 9MFY25

- 15.54 % growth in Sales in 9MFY26 as compared to 9MFY25. Sales during 9MFY26 is Rs 2046.30 Crore as compared to Rs 1771.15 Crore in 9MFY25.
- 15.56 % growth in Automotive Sales in 9MFY26 as compared to 9MFY25. Sales of Automotive segment during 9MFY26 is Rs 2042.21 Crore as compared to Rs 1767.20 Crore in 9MFY25.
- 25.16% growth in PAT in 9MFY26 as compared to 9MFY25. PAT during 9MFY26 is Rs 183.29 Crore as compared to PAT of Rs 146.44 Crore in 9MFY25.

Fire Incident at Tapukara Unit -Rajasthan (Unit-8)-Insurance Claim submission

During the Previous quarter, a fire incident occurred in the afternoon of August 23, 2025 at Unit-8, located at Plot No. SP1-C, Industrial Area Tapukara, District Alwar-301707 (Rajasthan). There was no injury or loss of human life and the fire was primarily restricted to the first floor of the building.

During the quarter ended September 30, 2025, the company has recognised the value of the affected assets as Insurance Claim receivable to the extent of the carrying value of inventories amounting to Rs 2105.71 Lakhs and property, plant and equipment etc. amounting to Rs 2761.73 Lakhs as the company maintains adequate insurance coverage of all assets on reinstatement basis with the insurer.

An estimated claim of Rs. 82.30 Crores (on the reinstatement value basis) has been submitted on January 30,2026 to insurer. The final settlement remains subject to assessment by the insurer and any additional accounting impact will be recorded upon finalization of the claim.

