

Ref. :

Date :

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

**On Unaudited Financial Results of Sintercom India Limited for Quarter and Nine Months Ended
December 31, 2024**

**(Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015 (as amended))**

To,
The Board of Directors of
Sintercom India Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Sintercom India Limited** (the "Company") for the quarter and nine months ended on December 31, 2024 ("the Statement") being submitted by the Company pursuant to Regulation 33 of SEBI (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 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 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. 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 of interim financial information



consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 and procedures performed as stated in paragraph 3 above, 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.

For Patki & Soman
Chartered Accountants
Firm Reg. No. 107830W

S S Kulkarni

Shripad S. Kulkarni
Partner
Membership No. 121287
Date: 10.02.2025
Place: Pune
UDIN: 25121287BMHYHM3875



Sintercom India Limited

CIN: L29299PN2007PLC129627

Regd Office: Gat No. 127, At Post Mangrul, Tal: Maval (Talegaon Dabhade), Pune-410507

Website: www.sintercom.co.in Email: investor@sintercom.co.in

Statement of Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2024

(Figures in ₹000 except per share data)

Sr. No.	Particulars	Quarter Ended			Nine Months ended		Year Ended
		Dec 31, 2024	Sept 30, 2024	Dec 31, 2023	Dec 31, 2024	Dec 31, 2023	Mar 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	2,41,167	2,09,111	2,32,878	6,59,051	6,42,224	8,77,105
2	Other income	189	148	164	589	1,006	1,197
3	Total income (1+2)	2,41,356	2,09,259	2,33,042	6,59,640	6,43,230	8,78,302
4	Expenses						
	(a) Cost of materials consumed	87,916	72,568	1,02,693	2,53,548	2,70,163	3,61,080
	(b) Changes in inventories (Increase)/Decrease	6,354	4,457	(25,184)	(11,804)	(63,402)	(62,364)
	(c) Other manufacturing expenses	62,167	57,455	69,101	1,76,781	1,89,132	2,56,756
	(d) Employee benefits expense	24,836	23,500	23,933	72,640	72,203	92,824
	(e) Finance costs	12,084	11,238	11,116	35,144	31,342	41,380
	(f) Depreciation and amortisation expense	20,486	20,532	22,394	62,742	63,528	86,401
	(g) Other expenses	21,476	16,676	23,143	59,006	67,531	83,521
	Total expenses	2,35,318	2,06,426	2,27,197	6,48,057	6,30,497	8,59,599
5	Profit / (Loss) before exceptional items and tax (3-4)	6,038	2,833	5,845	11,583	12,733	18,703
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	6,038	2,833	5,845	11,583	12,733	18,703
8	Tax expense						
	(a) Current tax	1,014	466	760	1,940	1,910	2,810
	(b) Deferred tax	1,860	1,610	1,862	5,390	5,917	6,751
	(c) MAT credit entitlement	(1,014)	(466)	(760)	(1,940)	(1,910)	(2,810)
	(d) Short / (Excess) provision of earlier years	-	-	-	-	-	404
	Total tax expense	1,860	1,610	1,862	5,390	5,917	7,155
9	Profit/(Loss) for the period (7-8)	4,178	1,223	3,983	6,193	6,816	11,548
10	Other comprehensive income						
	A) (i) Items that will not be reclassified to profit or loss	180	25	89	399	440	490
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(50)	(7)	(25)	(111)	(122)	(136)
	B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	130	18	64	288	318	354
11	Total comprehensive income (9+10)	4,308	1,241	4,048	6,481	7,133	11,901
12	Paid-up equity share capital (Face value of Rs. 10 each)	2,75,278	2,75,278	2,75,278	2,75,278	2,75,278	2,75,278
13	Face Value per share (₹)	10	10	10	10	10	10
14	Earnings Per Share (₹) (not annualised)						
	(a) Basic	0.15	0.04	0.14	0.23	0.25	0.42
	(b) Diluted	0.15	0.04	0.14	0.23	0.25	0.42

Notes:

- The Company operates only in one segment, namely Sintered Metal & Auto Components. The Company has only one operating segment, hence disclosure under Ind AS 108 on Segment Reporting is not applicable. In the opinion of the management, this is only segment as per Ind AS-108 on Operating Segment issued by the Institute of Chartered Accountants of India.
- The above financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on February 10, 2025.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS') prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.
- Previous year's figures have been regrouped/reclassified wherever necessary to confirm to the current period's presentation. The said regroupings and reclassifications have no impact on the profit of the Company for the quarter and nine months ended December 31, 2024 or the previous year's period reported above.



For Sintercom India Limited

Jignesh Raval
Managing Director
DIN: 01591000

Pankaj Bhatawadekar
Chief Financial Officer

Pune, February 10, 2025