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Ref. : *C-OFFICE-2025-26-SIL-016*

Date :

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

**On Unaudited Financial Results of Sintercom India Limited for Quarter and Nine Months Ended
December 31, 2025**

**(Pursuant to the Regulation 33 and 52 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, 2025 ("the Statement") being submitted by the Company pursuant to Regulation 33 and 52 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 and 52 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 and 52 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: 09-02-2026
Place: Pune
UDIN: 26121287DXECEC1123



Sintercom India Limited

CIN: L29299PN2007PLC129627

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

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Statement of Unaudited/Audited Standalone Financial Results for the quarter and nine months ended December 31, 2025

(Figures in ₹000 except per share data)

Sr. No.	Particulars	Quarter Ended			Nine months ended		Year Ended
		Dec 31, 2025	Sept 30, 2025	Dec 31, 2024	Dec 31, 2025	Dec 31, 2024	Mar 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	2,58,020	2,34,895	2,41,167	7,31,817	6,59,051	9,00,138
2	Other income	185	84	189	360	589	973
3	Total income (1+2)	2,58,205	2,34,979	2,41,356	7,32,177	6,59,640	9,01,111
4	Expenses						
	(a) Cost of materials consumed	78,563	68,821	87,916	2,28,148	2,53,548	3,31,048
	(b) Changes in inventories (Increase)/Decrease	24,462	14,200	6,354	52,596	(11,804)	15,600
	(c) Other manufacturing expenses	59,110	61,908	62,167	1,78,160	1,76,781	2,28,559
	(d) Employee benefits expense	30,497	22,694	24,836	76,112	72,640	95,504
	(e) Finance costs	12,712	14,039	12,084	39,655	35,144	48,789
	(f) Depreciation and amortisation expense	22,772	24,462	20,486	68,989	62,742	84,057
	(g) Other expenses	23,814	23,727	21,476	71,153	59,006	81,867
	Total expenses	2,51,930	2,29,850	2,35,318	7,14,813	6,48,057	8,85,423
5	Profit / (Loss) before exceptional items and tax (3-4)	6,275	5,129	6,038	17,364	11,583	15,688
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	6,275	5,129	6,038	17,364	11,583	15,688.34
8	Tax expense						
	(a) Current tax	1,044	860	1,014	2,899	1,940	2,650
	(b) Deferred tax	2,617	2,406	1,860	8,350	5,390	7,966
	(c) MAT credit entitlement	(1,044)	(860)	(1,014)	(2,899)	(1,940)	(2,650)
	(d) Short / (Excess) provision of earlier years	-	-	-	-	-	1,057
	Total tax expense	2,617	2,406	1,860	8,350	5,390	9,023
9	Profit/(Loss) for the period (7-8)	3,658	2,723	4,178	9,014	6,193	6,665
10	Other comprehensive income						
	A) (i) Items that will not be reclassified to profit or loss	269	324	180	705	399	359
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(75)	(152)	(50)	(196)	(111)	(100)
	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	194	172	130	509	288	259
11	Total comprehensive income (9+10)	3,852	2,895	4,308	9,523	6,481	6,925
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	0.13	0.10	0.15	0.33	0.23	0.24
	(b) Diluted	0.13	0.10	0.15	0.33	0.23	0.24

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 9, 2026.
- On November 21, 2025, the Government of India notified four Labour Codes, the Code on Wages, 2019; Industrial Relations Code, 2020; Code on Social Security, 2020; and Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 labour laws. The Ministry of Labour & Employment also issued draft Central Rules and FAQs to facilitate impact assessment. Based on the best available information and guidance from the Institute of Chartered Accountants of India, the Company recognized an incremental one time impact totaling Rs.5.92 million in Employee benefit expenses in the quarter ended December 31, 2025, primarily due to the revised wage definition, comprising of gratuity. The Company will continue to monitor the finalization of Central and State Rules and further Government clarifications, and will record any additional accounting impact, as required.
- 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 ended Dec 31, 2025 or the previous year's period reported above.



Pune, February 9, 2026

For Sintercom India Limited

Jignesh Raval
Managing Director
DIN: 01591000



Pankaj Bhatawadekar
Chief Financial Officer