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Date :

**INDEPENDENT AUDITOR'S REPORT ON AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND YEAR ENDED 31<sup>ST</sup> MARCH, 2026**

**TO THE BOARD OF DIRECTORS OF SINTERCOM INDIA LIMITED**

**Report on the Audit of the Standalone Financial Results.**

**Opinion**

We have audited the accompanying standalone annual financial results of **Sintercom India Limited** ("the Company") for the year ended 31<sup>st</sup> March 2026 and reviewed the standalone annual Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters Section below), which were subject to limited review by us being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the aforesaid standalone annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st March 2026

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone annual financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.



## **Management's Responsibilities for the Standalone Financial Results**

These financial results have been prepared on the basis of the standalone annual financial results. The Company's Management and Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

**For PATKI AND SOMAN  
CHARTERED ACCOUNTANTS  
Firm Registration No. 107830W**

*S S Kulkarni*

**SHRIPAD S. KULKARNI  
(Partner)  
Membership No. 121287  
Place: Pune  
Date: 15-05-2026  
UDIN: 26121287YUHZMJ3806**



**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 Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026**

*(Figures in ₹000 except per share data)*

Sr. No.	Particulars	Quarter Ended			Year ended	Year Ended
		Mar 31, 2026	Dec 31, 2025	Mar 31, 2025	Mar 31, 2026	Mar 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations	2,75,158	2,58,020	2,41,087	10,06,975	9,00,138
2	Other income	494	185	384	853	973
<b>3</b>	<b>Total income (1+2)</b>	<b>2,75,652</b>	<b>2,58,205</b>	<b>2,41,471</b>	<b>10,07,828</b>	<b>9,01,111</b>
<b>4</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	59,174	78,563	77,499	2,87,321	3,31,048
	(b) Changes in inventories (Increase)/Decrease	47,093	24,462	27,405	99,688	15,600
	(c) Other manufacturing expenses	68,576	59,110	51,777	2,46,736	2,28,559
	(d) Employee benefits expense	29,700	30,497	22,865	1,05,812	95,504
	(e) Finance costs	13,435	12,712	13,645	53,091	48,789
	(f) Depreciation and amortisation expense	25,450	22,772	21,314	94,439	84,057
	(g) Other expenses	21,816	23,814	22,861	92,968	81,867
	<b>Total expenses</b>	<b>2,65,244</b>	<b>2,51,930</b>	<b>2,37,366</b>	<b>9,80,055</b>	<b>8,85,424</b>
<b>5</b>	<b>Profit / (Loss) before exceptional items and tax (3-4)</b>	<b>10,408</b>	<b>6,275</b>	<b>4,105</b>	<b>27,773</b>	<b>15,687</b>
6	Exceptional items	-	-	-	-	-
<b>7</b>	<b>Profit / (Loss) before tax (5-6)</b>	<b>10,408</b>	<b>6,275</b>	<b>4,105</b>	<b>27,773</b>	<b>15,687</b>
8	Tax expense					
	(a) Current tax	1,737	1,044	710	4,636	2,650
	(b) Deferred tax	5,101	2,617	2,576	13,451	7,966
	(c) MAT credit entitlement	(1,737)	(1,044)	(710)	(4,636)	(2,650)
	(d) Short / (Excess) provision of earlier years	-	-	1,057	-	1,057
	<b>Total tax expense</b>	<b>5,101</b>	<b>2,617</b>	<b>3,633</b>	<b>13,451</b>	<b>9,023</b>
<b>9</b>	<b>Profit/(Loss) for the period (7-8)</b>	<b>5,307</b>	<b>3,658</b>	<b>472</b>	<b>14,322</b>	<b>6,664</b>
<b>10</b>	<b>Other comprehensive income</b>					
	A) (i) Items that will not be reclassified to profit or loss	656	269	(40)	1,360	359
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(182)	(75)	11	(378)	(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	-	-	-	-	-
	<b>Total other comprehensive income</b>	<b>474</b>	<b>194</b>	<b>(29)</b>	<b>982</b>	<b>259</b>
<b>11</b>	<b>Total comprehensive income (9+10)</b>	<b>5,781</b>	<b>3,852</b>	<b>443</b>	<b>15,304</b>	<b>6,923</b>
<b>12</b>	<b>Paid-up equity share capital (Face value of Rs. 10 each)</b>	<b>2,75,278</b>	<b>2,75,278</b>	<b>2,75,278</b>	<b>2,75,278</b>	<b>2,75,278</b>
<b>13</b>	<b>Face Value per share (₹)</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>14</b>	<b>Earnings Per Share (₹) (not annualised)</b>					
	(a) Basic	0.19	0.13	0.02	0.52	0.24
	(b) Diluted	0.19	0.13	0.02	0.52	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 May 15, 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 Government is in the process of notifying related rules to the New Labour Codes and impact of these will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.  
Based on the best available information, Actuarial Valuation and guidance from the Institute of Chartered Accountants of India, the Company recognized an incremental impact totaling Rs.5,920 (000') 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.
- The figures for the last quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year to date figures upto December 31, 2025, which were subject to limited review by statutory auditors.
- 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 March 31, 2026 or the previous year's period reported above.



Pune, May 15, 2026

For Sintercom India Limited

Jignesh Raval  
Managing Director  
DIN: 01591000



Pankaj Bhatawadekar  
Chief Financial Officer

## Sintercom India Limited

CIN: L29299PN2007PLC129627

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

### Standalone Statement of Assets and Liabilities as at 31 March, 2026

(Figures in ₹'000)

Sr. No.	Particulars	As at	
		March 31, 2026	March 31, 2025
		Audited	Audited
	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, plant and equipment	6,42,750	6,84,145
	(b) Capital work-in-progress	476	-
	(c) Intangible assets	92,834	1,13,155
	(d) Intangible assets under development	49,359	40,466
	(e) Right-of-Use assets	5,389	8,544
	(f) Financial assets		
	(i) Other financial assets	10,076	5,961
	(g) Other non-current assets	73,813	62,377
	<b>Total non current assets</b>	<b>8,74,697</b>	<b>9,14,648</b>
(2)	<b>Current assets</b>		
	(a) Inventories	5,38,887	4,85,182
	(b) Financial assets		
	(i) Trade receivables	5,94,217	4,75,073
	(ii) Cash and cash equivalents	3,360	658
	(iii) Bank balances other than (ii) above	2,475	2,551
	(iv) Loans	-	4,204
	(v) Other Financial Assets	128	1,223
	(c) Other current assets	34,500	34,859
	<b>Total current assets</b>	<b>11,73,567</b>	<b>10,03,750</b>
	<b>TOTAL ASSETS</b>	<b>20,48,264</b>	<b>19,18,398</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity share capital	2,75,278	2,75,278
	(b) Other equity	7,55,521	7,40,217
	<b>Total Equity</b>	<b>10,30,799</b>	<b>10,15,495</b>
(1)	<b>LIABILITIES</b>		
	<b>Non current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	2,62,461	2,40,876
	(ii) Lease Liability	2,502	5,636
	(b) Provisions	34,834	25,305
	(c) Deferred tax liabilities (Net)	47,002	33,172
	<b>Total Non current liabilities</b>	<b>3,46,799</b>	<b>3,04,989</b>
(2)	<b>Current Liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	2,62,798	2,33,362
	(ii) Lease Liability	3,133	2,690
	(iii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	36,627	56,623
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	2,04,096	1,52,546
	(b) Other current liabilities	1,62,940	1,52,152
	(c) Provisions	1,072	541
	<b>Total Current liabilities</b>	<b>6,70,666</b>	<b>5,97,914</b>
	<b>TOTAL LIABILITIES</b>	<b>10,17,465</b>	<b>9,02,903</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>20,48,264</b>	<b>19,18,398</b>



Pune, May 15, 2026

For Sintercom India Limited

Jignesh Raval  
Managing Director  
DIN: 01591000



Pankaj Bhatawadekar  
Chief Financial Officer

**Sintercom India Limited**

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Standalone Statement of Cash Flows for the year ended March 31,2026

Sr. No.	Particulars	March 31, 2026	March 31, 2025
		₹'000	₹'000
		Audited	Audited
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit/(Loss) before tax	27,773	15,688
	Adjustments for:		
	Re-measurement of post employment benefit obligation	1,360	359
	Provision for tax	-	(2,650)
	Rent Paid	(3,341)	(1,057)
	MAT Credit entitlement	-	2,650
	Depreciation, amortisation and impairment	94,439	84,057
	Prepaid Security Deposit Expenses	319	
	Interest earned	(699)	(973)
	Interest charged	53,091	48,552
	<b>Operating profit before working capital changes</b>	<b>1,72,942</b>	<b>1,38,561</b>
	Changes in:		
	(Increase)/decrease in sundry debtors	(1,19,144)	(98,878)
	(Increase)/decrease in inventories	(53,705)	(31,682)
	(Increase)/decrease in loans and advances	4,563	(7,783)
	(Increase)/decrease in Other financial assets	1,094	-
	Increase/(decrease) in current liabilities	42,999	(38,274)
	Increase/(decrease) in provisions	9,528	8,283
	<b>NET CASH GENERATED FROM OPERATIONS</b>	<b>58,277</b>	<b>(29,772)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of fixed assets and intangibles	(38,935)	(61,865)
	Changes in non current assets	(15,599)	(4,004)
	Interest received	301	973
	Margin Money deposit	75	4,712
	<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(54,158)</b>	<b>(60,184)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from / (repayment of) long term loans & borrowings	51,022	1,38,995
	Finance charges	(52,440)	(48,552)
	<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>(1,418)</b>	<b>90,443</b>
	<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>2,701</b>	<b>487</b>
	<b>Opening Balance of Cash or Cash equivalent</b>	<b>658</b>	<b>172</b>
	<b>Cash and cash equivalents at the end of the period</b>	<b>3,360</b>	<b>658</b>

For Sintercom India Limited



Pune, May 15, 2026

Jignesh Raval  
Managing Director  
DIN: 01591000



Pankaj Bhatawadekar  
Chief Financial Officer