LIGHT UP THE WORLD

FIEM INDUSTRIES LIMITED

Regd. Office : Unit No. 1A & 1C, First Floor, Commercial Towers, Hotel JW Marriott, Aerocity, New Delhi-110037 **Tel. :** +91-9821795327/28/29/30 **E-mail :** fiemaerocity@fiemindustries.com
Website : http://www.fiemindustries.com **CIN : L36999DL1989PLC034928**

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2026

(Rs. in lakhs)

SL. No.	Particulars	QUARTER ENDED			SIX MONTHS ENDED		YEAR ENDED
		30.09.26 (Unaudited)	30.06.26 (Unaudited)	30.09.25 (Unaudited)	30.09.26 (Unaudited)	30.09.25 (Unaudited)	31.03.26 (Audited)
1	**Income**						
	a) Net Sales	93,178.33	76,989.72	71,142.07	170,168.05	136,048.74	279,065.46
	b) Other Operating Income	509.56	548.47	336.84	1,058.03	1,262.57	2,345.31
	Revenue from Operations	**93,687.89**	**77,538.19**	**71,478.91**	**171,226.08**	**137,311.31**	**281,410.77**
	Other Income	316.29	480.54	554.51	796.83	1,140.70	2,078.51
	Total Income	**94,004.18**	**78,018.73**	**72,033.42**	**172,022.91**	**138,452.01**	**283,489.28**
2	**Expenses**						
	a) Cost of materials consumed	59,370.96	49,602.16	43,957.63	108,973.12	84,378.75	170,893.90
	b) Purchases of stock-in-trade	176.21	168.29	132.09	344.50	250.96	524.78
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(152.36)	(1,948.94)	(116.75)	(2,101.30)	(492.25)	(476.82)
	d) Employee benefits expense	12,606.72	11,490.37	9,648.08	24,097.09	18,483.26	38,546.50
	e) Finance Costs	109.72	111.09	37.12	220.81	74.12	278.68
	f) Depreciation and amortization expense	1,912.11	1,917.58	1,922.80	3,829.69	3,633.12	7,206.19
	g) Other expenses	8,579.72	7,820.24	7,947.61	16,399.96	16,044.59	32,588.18
	Total Expenses	**82,603.08**	**69,160.79**	**63,528.58**	**151,763.87**	**122,372.55**	**249,561.41**
3	**Profit/ (Loss) before exceptional items and Tax (1-2)**	**11,401.10**	**8,857.94**	**8,504.84**	**20,259.04**	**16,079.46**	**33,927.87**
4	Exceptional Items - Gain/(Loss)	-	-	-	-	-	-
5	**Profit/ (Loss) before Tax (3+4)**	**11,401.10**	**8,857.94**	**8,504.84**	**20,259.04**	**16,079.46**	**33,927.87**
6	Tax expense	2,983.70	2,339.37	2,126.45	5,323.07	4,095.69	8,540.11
7	**Net Profit/(Loss) for the period (5-6)**	**8,417.40**	**6,518.57**	**6,378.39**	**14,935.97**	**11,983.77**	**25,387.76**
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	(102.47)	(15.87)	(64.36)	(118.34)	(129.43)	(122.47)
	- Income tax related to items that will not be reclassified to profit or loss	25.79	3.99	16.20	29.78	32.58	30.82
	Total Items that will not be reclassified to Profit or loss (net of income tax)	(76.68)	(11.88)	(48.16)	(88.56)	(96.85)	(91.65)
	b) Items that will be reclassified to Profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (net of income tax) (a+b)	(76.68)	(11.88)	(48.16)	(88.56)	(96.85)	(91.65)
9	**Total Comprehensive Income for the period (7+8)**	**8,340.72**	**6,506.69**	**6,330.23**	**14,847.41**	**11,886.92**	**25,296.11**
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**						118,317.21
12	**Earnings Per Share (EPS) (Not annualised except for the year ended) (Face Value of Rs 10 per share)**						
	a) Basic - Rs.	31.98	24.77	24.23	56.75	45.53	96.46
	b) Diluted - Rs.	31.98	24.77	24.23	56.75	45.53	96.46

NOTES

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 12, 2026.The statutory Auditors of the company have carried out Limited Review of the above results.

2. 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.

3. **Update on Fire Incident and Insurance claim for Unit 8-Tapukara, Rajasthan**
During the year ended March 31, 2026, a fire incident occurred on August 23, 2025 at Unit-8, located at Plot No. SP1-C, Industrial Area Tapukara, District Alwar-301707 (Rajasthan).

During the quarter ended September 30, 2025, the company had recognised the value of the affected assets as Insurance Claim receivable to the extent of the carrying value of inventories amounting to Rs 2105.87 Lakhs and property, plant and equipment amounting to Rs 2767.91 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.

4 **Update on Fire Incident and Insurance claim for Unit 7- Rai, Haryana**

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, Sonipat-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.

5 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 :

a) "Automotive Segment" comprising of automotive lighting and signaling equipment, rear view mirrors, plastic moulded and other automotive parts.

b) "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 ENDED SEPTEMBER 30, 2026

		QUARTER ENDED			SIX MONTHS ENDED		YEAR ENDED
S. No.	Particulars	30.09.26 (Unaudited)	30.06.26 (Unaudited)	30.09.25 (Unaudited)	30.09.26 (Unaudited)	30.09.25 (Unaudited)	31.03.26 (Audited)
I	**Segment Revenue (Sales and Other operating income)**						
	a) Automotive Segment	93,501.95	77,427.84	71,407.06	170,929.79	137,057.55	280,951.66
	b) Others Segment	185.94	110.35	71.85	296.29	253.76	459.11
	Total	93,687.89	77,538.19	71,478.91	171,226.08	137,311.31	281,410.77
	Less - Inter Segment Revenue	-	-	-	-	-	-
	Total Income from Operations	**93,687.89**	**77,538.19**	**71,478.91**	**171,226.08**	**137,311.31**	**281,410.77**
II	**Segment Results (Profit/(Loss) before tax and interest from each Segment)**						
	a) Automotive Segment	12,177.72	9,674.15	8,791.41	21,851.87	16,995.32	36,303.03
	b) Others Segment	3.22	(3.35)	(12.91)	(0.13)	(16.13)	(38.52)
	Total Segment Results	**12,180.94**	**9,670.80**	**8,778.50**	**21,851.74**	**16,979.19**	**36,264.51**
	Less:						
	i) Finance Costs	109.72	111.09	37.12	220.81	74.12	278.68
	ii) Other Un-allocable Expenditure net off Un-allocable Income	670.12	701.77	236.54	1,371.89	825.61	2,057.96
	Total Profit/(Loss) before tax from ordinary activities	**11,401.10**	**8,857.94**	**8,504.84**	**20,259.04**	**16,079.46**	**33,927.87**
III	**Segment Assets**						
	a) Automotive Segment	167,949.08	150,257.18	126,350.08	167,949.08	126,350.08	137,999.49
	b) Others Segment	871.87	875.74	868.43	871.87	868.43	891.49
	Unallocable Corporate Assets	18,594.34	31,022.82	28,846.03	18,594.34	28,846.03	30,561.24
	Total Segment Assets	**187,415.29**	**182,155.74**	**156,064.54**	**187,415.29**	**156,064.54**	**169,452.22**
	Segment Liabilities						
	a) Automotive Segment	57,252.62	50,192.00	43,225.93	57,252.62	43,225.93	44,238.33
	b) Others Segment	90.47	68.57	104.45	90.47	104.45	126.18
	Unallocable Corporate Liabilities	4,803.47	4,439.28	5,194.17	4,803.47	5,194.17	4,138.53
	Total Segment Liabilities	**62,146.56**	**54,699.85**	**48,524.55**	**62,146.56**	**48,524.55**	**48,503.04**
	CAPITAL EMPLOYED (Segment Assets Less Segment Liabilities)						
	a) Automotive Segment	110,696.46	100,065.18	83,124.15	110,696.46	83,124.15	93,761.16
	b) Others Segment	781.40	807.17	763.98	781.40	763.98	765.31
	Unallocable Corporate Assets Less Liabilities	13,790.87	26,583.54	23,651.86	13,790.87	23,651.86	26,422.71
	TOTAL CAPITAL EMPLOYED	**125,268.73**	**127,455.89**	**107,539.99**	**125,268.73**	**107,539.99**	**120,949.18**

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6 The disclosure of standalone assets and liabilities as at September 30, 2026 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 are as under

STANDALONE STATEMENT OF ASSETS AND LIABILITIES **(Rs in lakhs)**

	Particulars	As at 30.09.2026 Unaudited		As at 31.03.2026 Audited	
A	**ASSETS**				
1	**NON CURRENT ASSETS**				
	a) Property, Plant and Equipment		55,422.58		53,062.96
	b) Capital work-in-progress		4,415.04		1,487.19
	c) Right of Use Assets		6,517.70		6,872.39
	d) Intangible assets		341.18		333.69
	e) Financial Assets				
	(i) Investments	447.25		447.25	
	(ii) Trade receivables	-		-	
	(iii) Loans	77.06		67.73	
	(iv) Other Financial Assets	2,242.80		1,859.13	
			2,767.11		2,374.11
	f) Income tax assets (net)		2.87		-
	g) Other non-current assets		3,399.24		1,696.54
	Sub Total Non Current Assets - A		**72,865.72**		**65,826.88**
2	**CURRENT ASSETS**				
	a) Inventories		34,262.20		26,677.00
	b) Financial Assets				
	(i) Investments	-		-	
	(ii) Trade receivables	53,250.12		38,816.37	
	(iii) Cash and cash equivalents	16,341.81		27,644.57	
	(iv) Bank balances other than (iii) above	19.24		15.63	
	(v) Loans	88.74		81.28	
	(vi) Other Financial Assets	5,761.40		5,811.73	
			75,461.31		72,369.58
	c) Current tax assets		-		-
	d) Other current assets		4,826.06		4,578.76
	Sub Total Current Assets - B		**114,549.57**		**103,625.34**
	TOTAL ASSETS - (A+B)		**187,415.29**		**169,452.22**
B	**EQUITY AND LIABILITIES**				
1	**EQUITY**				
	a) Equity Share capital	2,631.97		2,631.97	
	b) Other Equity	122,636.76		118,317.21	
	Sub Total - Equity		**125,268.73**		**120,949.18**
2	**LIABILITIES**				
	NON CURRENT LIABILITIES				
	a) Financial Liabilities				
	(i) Borrowings	-		-	
	(ii) Lease Liabilities	5,716.45		6,053.00	
	(iii) Trade payables	-		-	
	(iv) Other financial liabilities	-		-	
			5,716.45		6,053.00
	b) Provisions		1,692.01		1,088.48
	c) Deferred tax liabilities (Net)		1,487.20		1,474.94
	d) Other non-current liabilities		-		-
	Sub Total -Non Current Liabilities -A		**8,895.66**		**8,616.42**
	CURRENT LIABILITIES				
	a) Financial Liabilities				
	(i) Borrowings	-		-	
	(ii) Lease liabilities	618.87		502.09	
	(iii) Trade payables				
	-Total outstanding dues of micro and small enterprises	4,816.25		3,387.25	
	-Total outstanding dues of creditors other than micro and small enterprises	34,102.37		25,442.32	
	(iv)Other financial liabilities	4,084.03		3,440.27	
			43,621.52		32,771.93
	b) Other current liabilities		7,697.81		5,719.04
	c) Provisions		900.93		1,204.55
	d) Current Tax Liabilities (Net)		1,030.64		191.10
	Sub Total -Current Liabilities- B		**53,250.90**		**39,886.62**
	Total Liabilities (A+B)		**62,146.56**		**48,503.04**
	TOTAL EQUITY AND LIABILITIES		**187,415.29**		**169,452.22**

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7 Unaudited Standalone Cash Flow Statement

(Rs in lakhs)

Particulars	Six Months ended	
	30.09.2026	**30.09.2025**
A. Cash flow from Operating Activities:		
Profit (Loss) Before Tax	20,259.04	16,079.46
Adjustments for:		
Depreciation & amortisation expense	3,829.69	3,633.12
Net loss (gain) on sale/discarding of property plant and equipment	73.64	297.24
Unrealised foreign exchange (gain)/Loss	(38.94)	(21.64)
Provision (Reversal) for bad and doubtful debt	(123.01)	300.00
Provision (Reversal) for Warranties	(285.00)	500.00
Unwinding of interest on financial assets	(22.76)	-
Bad debts written-off	10.22	202.75
Finance costs	220.81	74.12
Income on fixed deposit and other Deposits	(756.28)	(1,139.42)
Operating Profit (Loss) before Working Capital changes	**23,167.41**	**19,925.63**
Adjustment for changes in Working Capital:		
Decrease/(Increase) in loans (non-current)	(9.33)	1.68
Decrease/(Increase) in other financial assets (non-current)	(360.91)	(316.23)
Decrease/(Increase) in other non-current assets	3.28	3.43
Decrease/(Increase) in inventories	(7,585.20)	(1,499.04)
Decrease/(Increase) in trade receivables	(14,284.15)	(9,299.48)
Decrease/(Inc.) in loans (current)	(7.46)	(5.50)
Decrease/(Inc.) in other financial assets (current)	50.33	(1,559.71)
Decrease/(Increase) in other current assets	(247.30)	163.69
(Decrease)/Increase in non-current provisions	603.53	466.32
(Decrease)/Increase in trade payables	10,091.18	5,548.58
(Decrease)/Increase in other financial liabilities (current)	706.43	(220.71)
(Decrease)/Increase in current provisions	(136.95)	(213.30)
(Decrease)/Increase in other current liabilities	1,978.77	30.20
Cash generated from Operating Activities	13,969.63	13,025.56
Income tax paid	(4,444.38)	(3,613.80)
Net cash from/(used in) Operating Activities (A)	**9,525.25**	**9,411.76**
B. Cash flow from Investing Activities:		
Payments for purchase of property, plant and equipment, intangible assets, capital work in progress and capital advances (Net of Sales)	(10,816.91)	(5,674.35)
Capital Subsidy Received	204.67	366.07
Maturity from (Investment in) other bank balance	(3.61)	0.74
Income on fixed deposit and other Deposits	756.28	1,139.42
Net cash from/(used in) Investing Activities (B)	**(9,859.57)**	**(4,168.12)**
C. Cash flow from Financing Activities:		
Finance cost paid other than finance lease	(8.12)	(7.85)
Payment of dividend on equity shares	(10,527.86)	(7,895.90)
Payment of finance lease	(432.45)	(123.19)
Net cash from/(used in) Financing Activities (C)	**(10,968.43)**	**(8,026.94)**
D. Net Increase/(Decrease) in cash & cash equivalents (A+B+C)	**(11,302.76)**	**(2,783.31)**
Add:-Cash and cash equivalents at the beginning of the period	27,644.57	29,578.61
Cash and cash equivalents at the end of period	**16,341.81**	**26,795.30**

Note:1.The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.
Note:2. Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

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 Six months ended September 30, 2026 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
Executive Chairman
DIN-00013356

Place- Gurugram
Date- November 12, 2026

FIEM INDUSTRIES LIMITED

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2026

(Rs. in lakhs)

SL. No.	Particulars	QUARTER ENDED			SIX MONTHS ENDED		YEAR ENDED
		30.09.26 (Unaudited)	30.06.26 (Unaudited)	30.09.25 (Unaudited)	30.09.26 (Unaudited)	30.09.25 (Unaudited)	31.03.26 (Audited)
1	**Income**						
	a) Net Sales	93,223.99	76,990.51	71,201.92	170,214.50	136,165.79	279,213.96
	b) Other Operating Income	509.57	548.47	336.85	1,058.04	1,262.69	2,346.91
	Revenue from Operations	**93,733.56**	**77,538.98**	**71,538.77**	**171,272.54**	**137,428.47**	**281,560.87**
	Other Income	316.48	480.69	554.59	797.17	1,140.95	2,078.89
	Total Income	**94,050.04**	**78,019.67**	**72,093.36**	**172,069.71**	**138,569.42**	**283,639.76**
2	**Expenses**						
	a) Cost of materials consumed	59,370.96	49,602.16	43,957.63	108,973.12	84,378.75	170,893.90
	b) Purchases of stock-in-trade	176.21	168.29	132.52	344.50	260.93	535.13
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(152.36)	(1,948.94)	(116.75)	(2,101.30)	(492.25)	(476.82)
	d) Employee benefits expense	12,827.43	11,699.26	9,860.57	24,526.69	18,905.48	39,407.44
	e) Finance Costs	109.72	111.09	37.12	220.81	74.12	278.68
	f) Depreciation and amortization expense	1,921.31	1,926.97	1,933.57	3,848.28	3,654.30	7,248.81
	g) Other expenses	8,412.25	7,629.22	7,805.40	16,041.47	15,527.88	31,609.77
	Total Expenses	**82,665.52**	**69,188.05**	**63,610.06**	**151,853.57**	**122,309.21**	**249,496.91**
3	**Profit/ (Loss) before exceptional items and Tax (1-2)**	**11,384.52**	**8,831.62**	**8,483.30**	**20,216.14**	**16,260.21**	**34,142.85**
4	Exceptional Items - Gain/(Loss)	-	-	-	-	-	-
5	**Profit/ (Loss) before Tax (3+4)**	**11,384.52**	**8,831.62**	**8,483.30**	**20,216.14**	**16,260.21**	**34,142.85**
6	Tax expense	2,983.91	2,339.37	2,116.45	5,323.28	4,140.99	8,583.00
7	**Net Profit/(Loss) for the period (5-6)**	**8,400.61**	**6,492.25**	**6,366.85**	**14,892.86**	**12,119.22**	**25,559.85**
8	**Share of Profit/(Loss) of associates**	(0.49)	(3.96)	0.04	(4.45)	(0.35)	(1.41)
9	**Net Profit/(Loss) for the Period after Share of Profit/(Loss) of Associates / Joint Ventures (7+8)**	**8,400.12**	**6,488.29**	**6,366.89**	**14,888.41**	**12,118.87**	**25,558.44**
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	(102.47)	(15.87)	(64.36)	(118.34)	(129.43)	(122.47)
	- Income tax related to items that will not be reclassified to profit or loss	25.79	3.99	16.20	29.78	32.58	30.82
	Total Items that will not be reclassified to Profit or loss (net of income tax)	(76.68)	(11.88)	(48.16)	(88.56)	(96.85)	(91.65)
	b) Items that will be reclassified to Profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (net of income tax) (a+b)	(76.68)	(11.88)	(48.16)	(88.56)	(96.85)	(91.65)
11	**Total Comprehensive Income for the period (9+10)**	**8,323.44**	**6,476.41**	**6,318.73**	**14,799.85**	**12,022.02**	**25,466.79**
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**						118,869.17
14	**Earnings Per Share (EPS) (Not annualised except for the year ended) (Face Value of Rs 10 per share)**						
	a) Basic - Rs.	31.92	24.65	24.19	56.57	46.04	97.11
	b) Diluted - Rs.	31.92	24.65	24.19	56.57	46.04	97.11

NOTES

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 12, 2026.The statutory Auditors of the company have carried out Limited Review of the above results.

2 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.

3 **Update on Fire Incident and Insurance claim for Unit 8-Tapukara, Rajasthan**

During the year ended March 31, 2026, a fire incident occurred on August 23, 2025 at Unit-8, located at Plot No. SP1-C, Industrial Area Tapukara, District Alwar-301707 (Rajasthan).

During the quarter ended September 30, 2025, the company had recognised the value of the affected assets as Insurance Claim receivable to the extent of the carrying value of inventories amounting to Rs 2105.87 Lakhs and property, plant and equipment amounting to Rs 2767.91 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.

4 Update on Fire Incident and Insurance claim for Unit 7- Rai, Haryana

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, Sonipat-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.

5 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%

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 :

a) "Automotive Segment" comprising of automotive lighting and signaling equipment, rear view mirrors, plastic moulded and other automotive parts.

b) "Others Segment" comprising of LED Luminaries i.e. indoor and outdoor lighting products, display panels and LED integrated Passenger Information Systems etc.

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED SEPTEMBER 30, 2026

S. No.	Particulars	QUARTER ENDED			SIX MONTHS ENDED		YEAR ENDED
		30.09.26 (Unaudited)	30.06.26 (Unaudited)	30.09.25 (Unaudited)	30.09.26 (Unaudited)	30.09.25 (Unaudited)	31.03.26 (Audited)
I	**Segment Revenue (Sales and Other operating income)**						
	a) Automotive Segment	93,547.62	77,428.63	71,466.91	170,976.25	137,174.71	281,101.76
	b) Others Segment	185.94	110.35	71.86	296.29	253.76	459.11
	Total	93,733.56	77,538.98	71,538.77	171,272.54	137,428.47	281,560.87
	Less - Inter Segment Revenue	-	-	-	-	-	-
	Total Income from Operations	**93,733.56**	**77,538.98**	**71,538.77**	**171,272.54**	**137,428.47**	**281,560.87**
II	**Segment Results (Profit/(Loss) before tax and interest from each Segment)**						
	a) Automotive Segment	12,161.15	9,647.83	8,769.87	21,808.98	17,176.08	36,518.02
	b) Others Segment	3.22	(3.35)	(12.91)	(0.13)	(16.13)	(38.52)
	Total Segment Results	**12,164.36**	**9,644.48**	**8,756.96**	**21,808.84**	**17,159.95**	**36,479.50**
	Less:						
	i) Finance Costs	109.72	111.09	37.12	220.81	74.12	278.68
	ii) Other Un-allocable Expenditure net off Un-allocable Income	670.12	701.77	236.54	1,371.90	825.62	2,057.97
	Total Profit/(Loss) before tax from ordinary activities	**11,384.52**	**8,831.62**	**8,483.30**	**20,216.13**	**16,260.21**	**34,142.85**
III	**Segment Assets**						
	a) Automotive Segment	168,421.90	150,376.46	126,496.25	168,421.90	126,496.25	138,055.62
	b) Others Segment	871.87	875.74	868.43	871.87	868.43	891.49
	Unallocable Corporate Assets	19,139.22	31,561.60	29,366.47	19,139.22	29,366.47	31,106.47
	Total Segment Assets	**188,432.99**	**182,813.80**	**156,731.15**	**188,432.99**	**156,731.15**	**170,053.58**
	Segment Liabilities						
	a) Automotive Segment	57,746.90	50,327.95	43,343.17	57,746.90	43,343.17	44,276.17
	b) Others Segment	90.47	68.57	104.45	90.47	104.45	126.18
	Unallocable Corporate Liabilities	4,803.68	4,439.28	5,249.85	4,803.68	5,249.85	4,150.09
	Total Segment Liabilities	**62,641.05**	**54,835.80**	**48,697.47**	**62,641.05**	**48,697.47**	**48,552.44**
	CAPITAL EMPLOYED (Segment Assets Less Segment Liabilities)						
	a) Automotive Segment	110,675.00	100,048.51	83,153.08	110,675.00	83,153.08	93,779.45
	b) Others Segment	781.40	807.17	763.98	781.40	763.98	765.31
	Unallocable Corporate Assets Less Liabilities	14,335.54	27,122.32	24,116.62	14,335.54	24,116.62	26,956.38
	TOTAL CAPITAL EMPLOYED	**125,791.94**	**127,978.00**	**108,033.68**	**125,791.94**	**108,033.68**	**121,501.14**

LIGHT UP THE WORLD

FIEM INDUSTRIES LIMITED

Regd. Office : Unit No. 1A & 1C, First Floor, Commercial Towers, Hotel JW Marriott, Aerocity, New Delhi-110037 **Tel. :** +91-9821795327/28/29/30 **E-mail :** fiemaerocity@fiemindustries.com
Website : http://www.fiemindustries.com **CIN : L36999DL1989PLC034928**

7 The disclosure of consolidated assets and liabilities as at September 30, 2026 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 are as under

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES **(Rs in lakhs)**

	Particulars	As at 30.09.2026 Unaudited		As at 31.03.2026 Audited	
A	**ASSETS**				
1	**NON CURRENT ASSETS**				
	a) Property, Plant and Equipment		55,519.03		53,170.70
	b) Capital work-in-progress		4,415.04		1,487.19
	c) Right of Use Assets		6,517.70		6,872.39
	d) Intangible assets		364.61		359.87
	e) Investment accounted using equity method		-		1.39
	f) Financial Assets				
	(i) Investments	3.90		3.90	
	(ii) Trade receivables	-		-	
	(iii) Loans	77.06		67.73	
	(iv) Other Financial Assets	2,263.29		1,878.67	
			2,344.25		1,950.30
	g) Income tax assets (net)		547.75		545.23
	h) Other non-current assets		3,400.35		1,697.73
	Sub Total Non Current Assets - A		**73,108.73**		**66,084.80**
2	**CURRENT ASSETS**				
	a) Inventories		34,262.20		26,677.00
	b) Financial Assets				
	(i) Investments	-		-	
	(ii) Trade receivables	53,247.39		38,751.51	
	(iii) Cash and cash equivalents	16,961.50		27,941.05	
	(iv) Bank balances other than (iii) above	19.24		15.63	
	(v) Loans	88.74		81.28	
	(vi) Other Financial Assets	5,761.40		5,811.73	
			76,078.27		72,601.20
	c) Current tax assets		-		-
	d) Other current assets		4,983.78		4,690.59
	Sub Total Current Assets - B		**115,324.25**		**103,968.78**
	TOTAL ASSETS - (A+B)		**188,432.98**		**170,053.58**
B	**EQUITY AND LIABILITIES**				
1	**EQUITY**				
	a) Equity Share capital	2,631.97		2,631.97	
	b) Other Equity	123,159.97		118,869.17	
	Sub Total - Equity		**125,791.94**		**121,501.14**
2	**LIABILITIES**				
	NON CURRENT LIABILITIES				
	a) Financial Liabilities				
	(i) Borrowings	-		-	
	(ii) Lease Liabilities	5,716.45		6,053.00	
	(iii) Trade payables	-		-	
	(iv) Other financial liabilities	-		-	
			5,716.45		6,053.00
	b) Provisions		1,776.62		1,166.49
	c) Deferred tax liabilities (Net)		1,487.20		1,474.94
	d) Other non-current liabilities		-		-
	Sub Total -Non Current Liabilities -A		**8,980.27**		**8,694.43**
	CURRENT LIABILITIES				
	a) Financial Liabilities				
	(i) Borrowings	-		-	
	(ii) Lease liabilities	618.87		502.09	
	(iii) Trade payables				
	-Total outstanding dues of micro and small enterprises	4,816.25		3,387.25	
	-Total outstanding dues of creditors other than micro and small enterpri	34,170.25		25,241.22	
	(iv) Other financial liabilities	4,191.68		3,495.80	
			43,797.05		32,626.36
	b) Other current liabilities		7,927.18		5,824.44
	c) Provisions		900.93		1,204.55
	d) Current Tax Liabilities (Net)		1,035.61		202.66
	Sub Total -Current Liabilities- B		**53,660.77**		**39,858.01**
	Total Liabilities (A+B)		**62,641.04**		**48,552.44**
	TOTAL EQUITY AND LIABILITIES		**188,432.98**		**170,053.58**

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FIEM INDUSTRIES LIMITED

Regd. Office : Unit No. 1A & 1C, First Floor, Commercial Towers, Hotel JW Marriott, Aerocity, New Delhi-110037 **Tel. :** +91-9821795327/28/29/30 **E-mail :** fiemaerocity@fiemindustries.com
Website : http://www.fiemindustries.com **CIN : L36999DL1989PLC034928**

8 Unaudited Consolidated Cash Flow Statement

(Rs in lakhs)

Particulars	Six Months ended	
	30.09.2026	**30.09.2025**
A) Cash flow from Operating Activities:		
Profit (Loss) Before Tax	20,216.14	16,260.21
Adjustments for:		
Depreciation & amortisation expense	3,848.28	3,654.30
Net loss (gain) on sale/discarding of property plant and equipment	73.64	297.24
Unrealised foreign exchange (gain)/Loss	(38.83)	(21.51)
Provision (Reversal) for bad and doubtful debt	(123.01)	300.00
Provision (Reversal) for Warranties	(285.00)	500.00
Unwinding of interest on financial assets	(22.76)	-
Bad debts written-off	10.22	202.75
Finance costs	220.81	74.12
Income on fixed deposit and other Deposits	(756.62)	(1,139.67)
Operating Profit (Loss) before Working Capital changes	**23,142.87**	**20,127.44**
Adjustment for changes in Working Capital:		
Decrease/(Increase) in loans (non-current)	(9.33)	1.68
Decrease/(Increase) in other financial assets (non-current)	(361.86)	(309.77)
Decrease/(Increase) in other non-current assets	3.37	3.55
Decrease/(Increase) in inventories	(7,585.20)	(1,489.51)
Decrease/(Increase) in trade receivables	(14,327.61)	(9,209.50)
Decrease/(Inc.) in loans (current)	(7.46)	(5.98)
Decrease/(Increase) in other financial assets (current)	50.33	(1,559.29)
Decrease/(Increase) in other current assets	(293.19)	128.30
(Decrease)/Increase in non-current provisions	610.13	436.70
(Decrease)/Increase in trade payables	10,360.16	5,371.53
(Decrease)/Increase in other financial liabilities (current)	758.55	(146.04)
(Decrease)/Increase in current provisions	(136.95)	(213.30)
(Decrease)/Increase in other current liabilities	2,099.68	(2.40)
Cash generated from Operating Activities	**14,303.49**	**13,133.40**
Income tax paid	(4,450.83)	(3,668.86)
Net cash from/(used in) Operating Activities (A)	**9,852.66**	**9,464.54**
B) Cash flow from Investing Activities:		
Payments for purchase of property, plant and equipment, intangible assets, capital work in progress, capital advances (Net of Sales)	(10,821.46)	(5,718.14)
Capital Subsidy Received	204.67	366.07
Maturity from (Investment in) other bank balance	(3.61)	0.74
Income on fixed deposit and other Deposits	756.62	1,139.67
Net cash from/(used in) Investing Activities (B)	**(9,863.78)**	**(4,211.66)**
C) Cash flow from Financing Activities:		
Finance cost paid other than finance lease	(8.12)	(7.85)
Payment of dividend on equity shares	(10,527.86)	(7,895.90)
Payment of finance lease	(432.45)	(123.19)
Net cash from/(used in) Financing Activities ©	**(10,968.43)**	**(8,026.94)**
Net Increase/(Decrease) in cash & cash equivalents (A+B+C)	**(10,979.55)**	**(2,774.06)**
Add:-Cash and cash equivalents at the beginning of the period	27,941.05	29,831.45
Cash and cash equivalents at the end of period	**16,961.50**	**27,057.39**

Note:1.The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.
Note:2. Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure

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

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

11 These results for the Quarter and Six months ended September 30, 2026 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
Executive Chairman
DIN-00013356

Place- Gurugram
Date- November 12, 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 Towers,
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 30th September 2026 and year to date from 1st April 2026 to 30th September 2026 (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations 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



Anil Kumar Gupta
Partner
(Membership No. 083159)
UDIN :-26083159DMQLFY6018

Date: 12/11/2026
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 Towers,
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 venture for the quarter ended 30th September 2026 and year to date from 1st April 2026 to 30th September 2026 (the "statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI(Listing Obligations 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.	Hong kong	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 includes interim financial results of One (1) foreign Joint Venture which reflect Net Loss of Rs 0.49 lakhs and Rs 4.45 lakhs respectively for the quarter and half year ended 30.09.2026 and Two (2) Subsidiaries which reflects Net Loss of Rs 16.79 Lakhs and Rs 43.11 lakhs respectively for the quarter and half year ended 30.09.2026, 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



Anil Kumar Gupta
Partner
(Membership No. 083159)
UDIN:- 26083159XMNBU5350

Date: 12/11/2026
Place: Gurugram

Light Up The World

FIEM INDUSTRIES LTD.
Results Highlights Standalone: Q2FY27 & H1FY27

Financial Results comparison (Standalone) Q2FY27 Vs Q2FY26

- 30.97 % growth in Total Sales in Q2FY27 as compared to Q2FY26.Total Sales during Q2FY27 is Rs 931.78 Crore as compared to Rs 711.42 Crore in Q2FY26.
- 30.86 % growth in Automotive Sales in Q2FY27 as compared to Q2FY26. Sales of "Automotive segment" during Q2FY27 is Rs 930.03 Crore as compared to Rs 710.70 Crore in Q2FY26.
- 31.97% growth in PAT in Q2FY27 as compared to Q2FY26. PAT during Q2FY27 is Rs 84.17 Crore as compared to PAT of Rs 63.78 Crore in Q2FY26.

Financial Results Comparison (Standalone) Q2FY27 Vs Q1FY27:

- 21.03% growth in Total Sales in Q2FY27 as compared to Q1FY27. Total Sales during Q2FY27 is Rs 931.78 Crore as compared to Rs 769.90 Crore in Q1FY27.
- 20.96% growth in Automotive Sales in Q2FY27 as compared to Q1FY27. Sales of "Automotive segment" during Q2FY27 is Rs 930.03 Crore as compared to Rs 768.89 Crore in Q1FY27.
- 29.11 % growth in PAT in Q2FY27 as compared to Q1FY27. PAT during Q2FY27 is Rs 84.17 Crore as compared to PAT of Rs 65.19 Crore in Q1FY27.

Financial Results Comparison (Standalone) H1FY27 Vs H1FY26

- 25.08 % growth in Total Sales in H1FY27 as compared to H1FY26. Sales during H1FY27 is Rs 1701.68 Crore as compared to Rs 1360.49 Crore in H1FY26.
- 25.11% growth in Automotive Sales in H1FY27 as compared to H1FY26. Sales of Automotive segment during H1FY27 is Rs 1698.92 Crore as compared to Rs 1357.97 Crore in H1FY26.
- 24.63 % growth in PAT in H1FY27 as compared to H1FY26. PAT during H1FY27 is Rs 149.36 Crore as compared to PAT of Rs 119.84 Crore in H1FY26.

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Fiem Industries Ltd. New Delhi