

Registered Office: D-5, Mansarover Garden, New Delhi - 110015 (INDIA)

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

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31. 2025

| | | 311 31, 2023 | | | | (Rs. in lakhs) |
|-----|---|----------------|---|--------------------|---|---|
| | | OI | JARTER ENDE | -D | YFAR | ENDED |
| SL. | | 31.03.25 | 31.12.24 | 31.03.24 | 31.03.25 | 31.03.24 |
| No. | Particulars | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 1 | Income | (* 131 311 31) | (01111111111111111111111111111111111111 | (* 121 211 21 21) | (************************************** | (************************************** |
| | a) Net Sales | 63,380.35 | 59,009.81 | 55,469.93 | 240,495.64 | 201,436.78 |
| | b) Other Operating Income | 527.06 | 297.22 | 270.78 | 1,724.38 | 1,347.24 |
| | Revenue from Operations | 63,907.41 | 59,307.03 | 55,740.71 | 242,220.02 | 202,784.02 |
| | Other Income | 532.18 | 384.46 | 350.85 | 1,611.36 | 1,596.59 |
| | Total Income | 64,439.59 | 59,691.49 | 56,091.56 | 243,831.38 | 204,380.61 |
| 2 | Expenses | | | | | |
| | a) Cost of materials consumed | 38,954.47 | 37,626.58 | 33,693.67 | 150,227.46 | 124,281.06 |
| | b) Purchases of stock-in-trade | 120.91 | 179.73 | 165.29 | 613.33 | 614.99 |
| | c) Changes in inventories of finished goods, work-in- | | | | | |
| | progress and stock-in-trade | 420.52 | (974.00) | 573.78 | (582.58) | (663.49) |
| | d) Employee benefits expense | 8,162.96 | 8,146.73 | 7,420.22 | 32,744.77 | 28,383.42 |
| | e) Finance Costs | 38.86 | 38.55 | 37.75 | 154.33 | 293.83 |
| | f) Depreciation and amortization expense | 1,662.83 | 1,640.78 | 1,621.68 | 6,389.88 | 5,807.99 |
| | g) Other expenses | 7,867.75 | 6,539.41 | 6,341.88 | 27,143.78 | 23,371.80 |
| | Total Expenses | 57,228.30 | 53,197.78 | 49,854.27 | 216,690.97 | 182,089.60 |
| 3 | Profit/ (Loss) before exceptional items and Tax (1-2) | 7,211.29 | 6,493.71 | 6,237.29 | 27,140.41 | 22,291.01 |
| 4 | Exceptional Items - Gain/(Loss) (See Note 4) | 374.95 | - | - | 374.95 | - |
| 5 | Profit/ (Loss) before Tax (3+4) | 7,586.24 | 6,493.71 | 6,237.29 | 27,515.36 | 22,291.01 |
| 6 | Tax expense | 1,816.82 | 1,752.19 | 1,518.27 | 7,101.56 | 5,706.69 |
| 7 | Net Profit/(Loss) for the period (5-6) | 5,769.42 | 4,741.52 | 4,719.02 | 20,413.80 | 16,584.32 |
| 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 | (62.53) | 49.69 | (45.52) | (194.43) | (50.06) |
| | - Income tax related to items that will not be reclassified | , | | , , | () | ` ′ |
| | to profit or loss | 15.74 | (12.51) | 11.46 | 48.93 | 12.60 |
| | Total Items that will not be reclassified to Profit or loss (| | | | | |
| | net of income tax) | (46.79) | 37.18 | (34.06) | (145.50) | (37.46) |
| | b) Items that will be reclassified to Profit or loss | 1 | - | - | - | - |
| | Total Other Comprehensive Income (net of income | | | | | |
| | tax) (a+b) | (46.79) | 37.18 | (34.06) | (145.50) | (37.46) |
| 9 | Total Comprehensive Income for the period (7+8) | 5,722.63 | 4,778.70 | 4,684.96 | 20,268.30 | 16,546.86 |
| 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 |
| 11 | Other Equity (Reserves excluding Revaluation | | | | | |
| | Reserves) | | | | 100,917.00 | 85,912.65 |
| 12 | Earnings Per Share (EPS) (Not annualised) | | | | | |
| | (Face Value of Rs 10 per share) | 04.00 | 40.00 | 47.00 | 77.50 | 00.04 |
| | a) Basic - Rs. | 21.92 | 18.02 | 17.93 | 77.56 | 63.01 |
| | b) Diluted - Rs. | 21.92 | 18.02 | 17.93 | 77.56 | 63.01 |

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 May 30, 2025.
- 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 (Unit-7)
 - Part of one building of Unit-7 situated at Plot No. 1915, Phase -V, Rai Industrial Estate, Sonipat-131029 (Haryana) caught fire in June, 2023. The carrying value of inventories of Rs 2583.74 Lakhs (including GST reversals) and carrying value of property plant and equipment of Rs 2552.72 Lakhs (including GST reversal) was written off in the statement of profit and loss. The company has a valid insurance policy which adequately covers the losses for the inventories and reinstatement value of property plant and equipment. The recoverable amount pertaining to the loss of the inventory as stated above and loss to the extent of carrying amount of the property plant and equipment have been shown as receivable. The loss is under evaluation by the Insurance company and the outcome of the claim is subject to final assessment in due course of time. During the year, the Company has received interim / ad-hoc payments of Rs 50 Crore (Rupees Fifty Crores) from the insurer as detailed below:
 - 1) During the Quarter ended March'25- Rs.20 Crores (Rupees Twenty Crores) received on February 21, 2025.
 - 2) During the Quarter ended September'24- Rs 30 Crores (Rupees Thirty Crores) received on September 10, 2024 The final entries would be recorded in the books of accounts on the finalization of the claim by the insurer.



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4 Exceptional Income - Arbitration Order against Fire Insurance short claim

A fire incident occurred on January 25, 2018 at one block of unit-5, situated at Hosur Tamil Nadu. The claim was short assessed by the insurer amounting to Rs 314.00 lakhs due to application of the under-insurance clause. The Company preferred a writ against the short assessment with the Hon'ble High Court of Delhi. Hon'ble retired Supreme Court Judge was appointed as a sole arbitrator by the court vide order dated November 9,2022. The Arbitration proceeding were concluded vide order dated November 30,2024 wherein the claim of Rs 306.08 Lakhs, was accepted along with interest/other expenses of Rs 68.87 Lakhs totalling to Rs 374.95 Lakhs

- 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 AND YEAR ENDED MARCH 31, 2025

| | | QUARTER ENDED | | YEAR ENDED | | |
|--------|---|---------------|-------------|------------|------------|------------|
| | | 31.03.25 | 31.12.24 | 31.03.24 | 31.03.25 | 31.03.24 |
| S. No. | Particulars | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| ı | Segment Revenue (Sales and Other operating income |) | | | | |
| | a) Automotive Segment | 63,748.75 | 59,175.24 | 55,450.10 | 241,622.46 | 202,017.43 |
| | b) Others Segment | 158.66 | 131.79 | 290.61 | 597.56 | 766.59 |
| | Total | 63,907.41 | 59,307.03 | 55,740.71 | 242,220.02 | 202,784.02 |
| | Less - Inter Segment Revenue | - | - | - | - | - |
| | Total Income from Operations | 63,907.41 | 59,307.03 | 55,740.71 | 242,220.02 | 202,784.02 |
| l II | Segment Results (Profit/(Loss) before tax and interest | | | | | |
| | a) Automotive Segment | 8,322.35 | 7,097.88 | 7,059.81 | 30,086.45 | 24,256.17 |
| | b) Others Segment | (11.20) | (11.90) | (4.23) | | (26.04) |
| | Total Segment Results | 8,311.15 | 7,085.98 | 7,055.58 | 30,043.09 | 24,230.13 |
| | Less: | | | | | |
| | i) Finance Costs | 38.86 | 38.55 | 37.75 | 154.33 | 293.83 |
| | ii) Other Un-allocable Expenditure net off Un-allocable | | | | | |
| | Income | 686.05 | 553.72 | 780.54 | 2,373.40 | 1,645.29 |
| | Total Profit/(Loss) before tax from ordinary activities | 7,586.24 | 6,493.71 | 6,237.29 | 27,515.36 | 22,291.01 |
| III | Segment Assets | - | | | | |
| | a) Automotive Segment | 108,399.55 | 107,449.01 | 96,858.08 | 108,399.55 | 96,858.08 |
| | b) Others Segment | 1,093.82 | 1,147.93 | 1,272.46 | 1,093.82 | 1,272.46 |
| | Unallocable Corporate Assets | 32,324.22 | 23,828.65 | 23,268.47 | 32,324.22 | 23,268.47 |
| | Total Segment Assets | 141,817.59 | 132,425.59 | 121,399.01 | 141,817.59 | 121,399.01 |
| | Segment Liabilities | | | | | |
| | a) Automotive Segment | 33,279.17 | 29,320.24 | 27,894.59 | 33,279.17 | 27,894.59 |
| | b) Others Segment | 114.77 | 91.35 | 148.34 | 114.77 | 148.34 |
| | Unallocable Corporate Liabilities | 4,874.68 | 5,187.63 | 4,811.46 | 4,874.68 | 4,811.46 |
| | Total Segment Liabilities | 38,268.62 | 34,599.22 | 32,854.39 | 38,268.62 | 32,854.39 |
| | CAPITAL EMPLOYED (Segment Assets Less Segment | Liabilities \ | | | | |
| | a) Automotive Segment | 75,120.38 | 78,128.77 | 68,963.49 | 75,120.38 | 68,963.49 |
| | b) Others Segment | 979.05 | 1,056.58 | 1,124.12 | 979.05 | 1,124.12 |
| | Unallocable Corporate Assets Less Liabilities | 27,449.54 | 18,641.02 | 18,457.01 | 27,449.54 | 18,457.01 |
| | TOTAL CAPITAL EMPLOYED | 103,548.97 | 97,826.37 | 88,544.62 | 103,548.97 | 88,544.62 |



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6 The disclosure of Audited Statement of Assets and Liabilities as at March 31, 2025 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are as under

| A ASSETS | | bligations and Disclosure Requirements) Regulations,2015 are as under TANDALONE AUDITED STATEMENT OF ASSETS AND LIABILITIES | | | (Rs in lakhs) | |
|--|---|---|------------|------------|-----------------|------------|
| A ASSETS a) Property, Plant and Equipment b) Capital work-in-progress c) Right of Use Assets d) Infangible assets e) Financial Assets e) Financial Assets (ii) Index receivables (iii) Index receivables (iii) Index receivables (iii) Loans (iv) Other Financial Assets 2,797.99 2,944.56 e) Financial Assets (iii) Trade receivables (iii) Loans (iv) Other Financial Assets 2,797.96 2,220.56 e) Financial Assets (iv) Other Financial Assets 2,797.96 2,128.99 1,714.19 f) Income to sasets (ref) g) Other non-current assets 33.85 569.26 Sub Total Non Current Assets - A 59,677.96 52,371.54 2 CURRENT ASSETS e) Inventories (iv) Cash and cash equivalents (iv) Current tax assets (iv) Other Financial Assets 2,578.81 2,038.10 2,038.10 3,076.15 Sub Total Non Current Assets 3,446.31 3,076.15 Sub Total Current Liabilities 0) Other Current Liabilities 0) Other Current Liabilities 0) Other Current Liabilities 0) Other Current Liabilities 1,070.00 Sub Total Current Liabilities 1,070.00 Sub Total Current Liabilities 1,070.00 Sub Total Current L | | | | 03.2025 | | |
| a) Property, Plant and Equipment 52,093.03 46,303.03 Color 50,000 Color 50,00 | Α | | | | | |
| Dicapital work-in-progress 2,027.45 533.84 2,997.09 2,944.56 0) Intangible assets 2,797.09 2,944.56 0) Intangible assets 312.55 220.56 0) Intangible assets 0) Interview 0) Other Financial Assets 0,000 0,0 | 1 | NON CURRENT ASSETS | | | | |
| C) Right of Use Assets | | a) Property, Plant and Equipment | | 52,093.03 | | 46,303.10 |
| 1) Infangible assets 312.55 220.56 2) Financial Assets 318.55 478.51 3) Infange receivables 36.86 35.28 3) Infange receivables 36.86 35.28 3) Under Financial Assets 1.646.78 2.128.99 1.714.19 3) Other Financial Assets 318.65 6563.25 3) Under Innon-current assets 6653.25 3.80 Total Mon Current Labilities 4.24.240.90 1.714.19 4) Other Financial Assets 3.333.48 20.435.91 5) Financial Assets 23.333.48 20.435.91 6) Financial Assets 23.333.48 20.435.91 6) Financial Assets 24.240.90 19.379.07 7) Financial Assets 24.240.90 19.379.07 8) Financial Assets 24.240.90 19.379.07 9) Financial Assets 29.578.61 20.381.03 (iv) Bank balances other than (iii) above 12.58 9.10 (v) Joans 49.65 54.07 44.07 5.665.99 (v) Joans 49.65 55.359.84 16.46 40.07 (v) Other Financial Assets 3.446.31 3.076.15 30 Fotal Current Assets - B 82.139.853 68.9027.47 17 OTAL ASSETS - (A-B) 41.817.59 121.398.07 B EQUITY AND LIABILITIES 10.014.24019 109.917.00 85.912.65 18 EQUITY AND LIABILITIES 10.014.24019 109.917.00 85.912.65 10 Other Equity 109.917.00 85.912.65 88.644.62 2 LIABILITIES 20.014.24019 20.295.27 2.209.11 (ii) Trade payables 2.205.27 2.209.11 (iii) Trade payables 2.205.27 2.209.11 (iii) Trade payables 11.84 102.34 (iii) Trade payables 1.200.240 1.200.240 (iii) Trade payables 1.200.240 1.200.240 (iii) Trade payables 1.200.240 1.200.240 (iv) Other financial liabilities 3.786.79 3.200.240 3.200.240 (iv) Other financial liabilities 3.786.79 3.200.240 3.200.240 (iv) Other financial liabilities 3.200.240 3.200.240 3.200.240 | | | | 2,027.45 | | 530.87 |
| Pinancial Assets | | c) Right of Use Assets | | 2,797.09 | | 2,944.56 |
| (i) Investments (iii) Loans (iii) Loans (iii) Loans (iv) Other Financial Assets (net) (iii) Loans (iv) Other Financial Assets (net) (iii) Loans (iv) Other Financial Assets (net) (iv) Other Financial Assets (net) (iv) Other Financial Assets (iv) (iv) Other Financial Assets (iv) Other Financial Liabilities (iv) Other Financia | | | | 312.55 | | 220.56 |
| (ii) Trade receivables (iii) Loans (iv) Other Financial Assets 1,646.78 1,646.78 1,200.40 1,714.19 1,000 there is a seasets (net) (iv) Other Financial Assets 1,646.78 1,646.7 | | e) Financial Assets | | | | |
| (iii) Loans (iv) Other Financial Assets (iv) Investments (iv) Trade receivables (iv) Loans (iv) Deark De | | • | 445.35 | | 478.51 | |
| (iv) Other Financial Assets 1,646.78 | | | | | - | |
| 1,714,19 | | ` ' | | | | |
| 1) | | (iv) Other Financial Assets | 1,646.78 | | 1,200.40 | |
| g) Other non-current assets | | | | 2,128.99 | | 1,714.19 |
| Sub Total Non Current Assets - A 59,677,96 52,371,54 | | | | | | |
| CURRENT ASSETS 23,333.48 20,435.91 Differential Assets (i) Investments 24,240.90 19,379.07 (ii) Trade receivables 24,240.90 19,379.07 (iii) Cash and cash equivalents 29,578.61 20,381.03 (iv) Bark balances other than (iii) above 12,558 9.10 (v) Loans 49.65 64.07 (vi) Other Financial Assets 1,478.10 55,359.84 45,498.96 (v) Current tax assets 3,446.31 3,076.15 Sub Total Current Assets 82,139.83 65,027.47 TOTAL ASSETS - (A+B) 141,817.59 121,399.01 B | | | | | | |
| a) Inventories b) Financial Assets (i) Investments (ii) Tade payables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Other Financial Assets (vi) Other Financial Assets (vi) Other Financial Assets (vi) Other Financial Assets (vi) Other Current Assets (viii) Trade payables (vi) Other Current Assets (vi) Other Current Liabilities (vi) Other Current Liabilities (vi) Other Current Liabilities (vi) Other Courrent Liabilities (vi) Other Current Liabilities (| | Sub Total Non Current Assets - A | | 59,677.96 | | 52,371.54 |
| b) Financial Assets (i) Trade receivables (ii) Cash and cash equivalents (ii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (v) Other Financial Assets c) Current tax assets (d) Other current assets (d) Other current assets (d) Other current assets (e) Other Current assets (f) Other Current assets (h) Other Equity (h) Other Equ | 2 | CURRENT ASSETS | | | | |
| (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (iv) Chars (vi) Other Financial Assets (vi) Other Financial Assets (vi) Other Financial Assets (vi) Other Current assets (c) Current tax assets (d) Other current assets (d) Other current assets (d) Other Current Assets (e) Current Assets (f) Cash (f) | | a) Inventories | | 23,333.48 | | 20,435.91 |
| (ii) Trade receivables (iii) Cash and cash equivalents (29,576,61 20,381.03 (N) Bank balances other than (iii) above (12,58 9,10 64.07 (V) Cherr Financial Assets 9,10 64.07 (V) Other Financial Assets 9,10 64.07 (V) Other Financial Assets 5,5,59,84 45,488,96 (1) Other current assets 7,5,539,84 45,488,96 (1) Other current assets 7,5,359,84 (16,48 16) Other current assets 8,3,446,31 3,076,15 (16,48 17) Other Current Assets 9,027,47 (17) Other Current Liabilities 9,027,029,11 (17) Other Current Liabilities 9,029,17 (17) Other Other Current Liabilities 9,029,17 (17) Other Other Current Lia | | b) Financial Assets | | | | |
| (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (iv) Clurer Financial Assets (iv) Other Current assets (iv) Other Current Assets (iv) Other Current Assets (iv) Other Current Assets (iv) Other Equity (iv) Cash Cash Cash Cash Cash Cash Cash Cash | | (i) Investments | - | | - | |
| (iv) Bank balances other than (iii) above (12.58 | | (ii) Trade receivables | 24,240.90 | | 19,379.07 | |
| (vi) Coans (vi) Other Financial Assets (vi) Other Financial Assets (vi) Other Capulty (vi) Change (vii) Change (viii) Change (vi | | | 29,578.61 | | 20,381.03 | |
| (vi) Other Financial Assets c) Current tax assets d) Other current liabilities c) Defered cust assistance as | | , , | | | | |
| Courrent tax assets S5,359.84 A5,498.96 d) Other current assets 3,446.31 3,076.15 Sub Total Current Assets - B 82,139.63 69,027.47 | | | | | | |
| C) Current tax assets 3,446.31 3,076.15 Sub Total Current Assets - B 82,139.63 69,027.47 TOTAL ASSETS - (A+B) 141,817.59 121,399.01 B EQUITY AND LIABILITIES | | (vi) Other Financial Assets | 1,478.10 | | 5,665.69 | |
| d) Other current assets 3,446,31 3,076,15 Sub Total Current Assets - B 82,139,63 69,027,47 TOTAL ASSETS - (A+B) 141,817.59 121,399.01 B EQUITY E | | | | 55,359.84 | | 45,498.96 |
| Sub Total Current Assets - B 82,139.63 69,027.47 TOTAL ASSETS - (A+B) 141,817.59 121,399.01 | | | | - | | 16.45 |
| TOTAL ASSETS - (A+B) | | | | | | |
| B EQUITY AND LIABILITIES EQUITY 2 EQUITY 2 EQUITY 3 EQUITY 2 EQUITY 2 EQUITY 2 EQUITY 2 EQUITY 3 EQUITY 2 EQUITY 3 EQUITY 3 EQUITY 3 EQUITY 5 | | | | | | - |
| EQUITY a) Equity Share capital 2,631.97 2,631.97 85,912.65 Sub Total - Equity 100,917.00 85,912.65 Sub Total - Equity 100,917.00 85,912.65 Sub Total - Equity 103,548.97 88,544.62 | | TOTAL ASSETS - (A+B) | | 141,817.59 | | 121,399.01 |
| EQUITY a) Equity Share capital 2,631.97 2,631.97 85,912.65 Sub Total - Equity 100,917.00 85,912.65 Sub Total - Equity 100,917.00 85,912.65 Sub Total - Equity 103,548.97 88,544.62 | | | | | | |
| a) Equity Share capital b) Other Equity 100,917.00 88,544.62 LIABILITIES NON CURRENT LIABILITIES a) Financial Liabilities (i) Borrowings (ii) Case Liabilities (Net) c) Deferred tax liabilities (Net) d) Other non-current liabilities a) Financial Liabilities (i) Borrowings 5 | В | EQUITY AND LIABILITIES | | | | |
| b) Other Equity Sub Total - Equity 100,917.00 88,912.65 88,544.62 2 LIABILITIES NON CURRENT LIABILITIES a) Financial Liabilities (i) Borrowings (ii) Clease Liabilities (iv) Other financial liabilities (i) Provisions CURRENT LIABILITIES a) Financial Liabilities (iii) Trade payables (iv) Other non-current liabilities CURRENT LIABILITIES a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (iv) Other financial liabilities (iv) Other non-current Liabilities (iv) Other non-current Liabilities (iv) Other non-current Liabilities (iv) Other financial Liabilities (iv) Other non-current Liabilities (iv) Other non-current Liabilities (iv) Borrowings (iv) Lease liabilities (iv) Other financial Liabilities (iv) Other current L | 1 | EQUITY | | | | |
| Sub Total - Equity | | a) Equity Share capital | 2,631.97 | | 2,631.97 | |
| Company Comp | | b) Other Equity | 100,917.00 | | 85,912.65 | |
| NON CURRENT LIABILITIES a) Financial Liabilities Commons | | Sub Total - Equity | | 103,548.97 | | 88,544.62 |
| a) Financial Liabilities (i) Borrowings | 2 | LIABILITIES | | | | |
| (i) Borrowings (ii) Lease Liabilities (iii) Trade payables (iv) Other financial liabilities 2,095.27 2,095.27 2,209.11 2,195.13 4,921.88 2,195.13 2,195. | | NON CURRENT LIABILITIES | | | | |
| (iii) Lease Liabilities 2,095.27 2,209.11 (iii) Trade payables - - (iv) Other financial liabilities 2,095.27 2,209.11 b) Provisions 652.98 557.64 c) Deferred tax liabilities (Net) 2,283.39 2,155.13 d) Other non-current liabilities - - Sub Total -Non Current Liabilities -A 5,031.64 4,921.88 CURRENT LIABILITIES - - a) Financial Liabilities - - (i) Borrowings - - (ii) Lease liabilities 113.84 102.34 (iii) Trade payables - - -Total outstanding dues of micro and small enterprises 1,671.14 1,847.06 -Total outstanding dues of creditors other than micro and small enterprises 17,063.62 small enterprises - - (iv)Other financial liabilities 3,786.79 3,121.41 26,932.33 22,134.43 b) Other current liabilities 5,610.87 4,842.04 c) Provisions 568.42 928.00 d) Current Tax Liabilities (Net) 125.36 28.04 <td></td> <td>a) Financial Liabilities</td> <td></td> <td></td> <td></td> <td></td> | | a) Financial Liabilities | | | | |
| (iii) Trade payables - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> | | | - | | - | |
| (iv) Other financial liabilities - 2,095.27 | | | 2,095.27 | | 2,209.11 | |
| 2,095.27 2,209.11 b) Provisions 652.98 557.64 c) Deferred tax liabilities (Net) 2,283.39 2,155.13 d) Other non-current liabilities 2,283.39 2,155.13 d) Other non-current Liabilities 5,031.64 4,921.88 CURRENT LIABILITIES 2 | | | - | | - | |
| b) Provisions 652.98 557.64 c) Deferred tax liabilities (Net) 2,283.39 2,155.13 d) Other non-current liabilities -A 5,031.64 4,921.88 CURRENT LIABILITIES a) Financial Liabilities (ii) Borrowings (ii) Lease liabilities 113.84 102.34 (iii) Trade payables -Total outstanding dues of micro and small enterprises 1,671.14 1,847.06 -Total outstanding dues of creditors other than micro and 21,360.56 17,063.62 small enterprises (iv)Other financial liabilities 3,786.79 26,932.33 22,134.43 b) Other current liabilities 5,610.87 4,842.04 c) Provisions 5,68.42 928.00 d) Current Tax Liabilities (Net) 125.36 28.04 Sub Total -Current Liabilities B 33,236.98 27,932.51 Total Liabilities (A+B) 38,268.62 32,854.39 | | (iv) Other financial liabilities | | | | |
| c) Deferred tax liabilities (Net) d) Other non-current liabilities Sub Total -Non Current Liabilities -A Sub Total -Non Current Liabilities -A CURRENT LIABILITIES a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables -Total outstanding dues of micro and small enterprises -Total outstanding dues of creditors other than micro and small enterprises (iv)Other financial liabilities b) Other current liabilities c) Provisions d) Current Tax Liabilities (Net) Sub Total -Current Liabilities -B Total Liabilities (A+B) 2,283.39 2,155.13 4,921.88 4,921.88 4,921.88 102.34 102.34 102.34 1,671.14 1,847.06 17,063.62 17,063.62 26,932.33 22,134.43 26,932.33 22,134.43 26,932.33 22,134.43 26,932.33 22,134.43 26,932.33 22,134.43 26,932.33 27,134.43 26,932.33 27,134.43 27,134.43 28,00 28,00 28,00 28,00 28,00 28,00 28,04 29,32,05 28,04 20,132.61 20,132.61 20, | | | | , | | 2,209.11 |
| d) Other non-current liabilities | | , | | 652.98 | | |
| Sub Total -Non Current Liabilities -A 5,031.64 4,921.88 CURRENT LIABILITIES 3) Financial Liabilities - - (i) Borrowings - - - (ii) Lease liabilities 113.84 102.34 (iii) Trade payables - - -Total outstanding dues of micro and small enterprises 1,671.14 1,847.06 -Total outstanding dues of creditors other than micro and small enterprises 21,360.56 17,063.62 small enterprises 3,786.79 3,121.41 (iv)Other financial liabilities 26,932.33 22,134.43 b) Other current liabilities 5,610.87 4,842.04 c) Provisions 568.42 928.00 d) Current Tax Liabilities (Net) 125.36 28.04 Sub Total -Current Liabilities -B 33,236.98 27,932.51 Total Liabilities (A+B) 38,268.62 32,854.39 | | | | 2,283.39 | | 2,155.13 |
| CURRENT LIABILITIES a) Financial Liabilities - <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>- 100101</td> | | | | - | | - 100101 |
| a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables -Total outstanding dues of micro and small enterprises (iv) Other financial liabilities (iv) Other current liabilities (b) Other current Liabilities (c) Provisions (d) Current Tax Liabilities-B Total Liabilities (A+B) a 113.84 102.34 113.84 102.34 1,847.06 21,360.56 17,063.62 21,360.56 21,360.56 21,360.56 21,360.56 22,134.43 26,932.33 22,134.43 26,932.33 22,134.43 26,932.33 27,932.51 28.04 | | | | 5,031.64 | | 4,921.88 |
| (i) Borrowings (ii) Lease liabilities (iii) Trade payables -Total outstanding dues of micro and small enterprises -Total outstanding dues of creditors other than micro and small enterprises (iv) Other financial liabilities (iv) Other current liabilities (v) Provisions (v) Provisions (d) Current Tax Liabilities (Net) Sub Total -Current Liabilities-B Total Liabilities (A+B) 113.84 102.34 1,847.06 17,063.62 17,063.62 21,380.56 17,063.62 22,134.43 22,134.43 26,932.33 22,134.43 22,134.43 26,932.33 22,134.43 26,932.33 22,134.43 26,932.33 22,134.43 26,932.33 22,134.43 26,932.33 22,134.43 26,932.33 22,134.43 22,134.43 25,932.33 22,134.43 26,932.33 22,134.43 26,932.33 27,932.51 33,236.98 27,932.51 | | | | | | |
| (ii) Lease liabilities 113.84 102.34 (iii) Trade payables 1,671.14 1,847.06 -Total outstanding dues of micro and small enterprises 1,671.14 1,847.06 -Total outstanding dues of creditors other than micro and small enterprises 21,360.56 17,063.62 small enterprises 3,786.79 3,121.41 (iv)Other financial liabilities 26,932.33 22,134.43 b) Other current liabilities 5,610.87 4,842.04 c) Provisions 568.42 928.00 d) Current Tax Liabilities (Net) 125.36 28.04 Sub Total -Current Liabilities - B 33,236.98 27,932.51 Total Liabilities (A+B) 38,268.62 32,854.39 | | | | | | l |
| (iii) Trade payables 1,671.14 1,847.06 -Total outstanding dues of micro and small enterprises 1,671.14 1,847.06 -Total outstanding dues of creditors other than micro and small enterprises 21,360.56 17,063.62 small enterprises 3.786.79 3.121.41 (iv)Other financial liabilities 26,932.33 22,134.43 b) Other current liabilities 5,610.87 4,842.04 c) Provisions 568.42 928.00 d) Current Tax Liabilities (Net) 125.36 28.04 Sub Total -Current Liabilities -B 33,236.98 27,932.51 Total Liabilities (A+B) 38,268.62 32,854.39 | | | | | | |
| -Total outstanding dues of micro and small enterprises | | () | 113.84 | | 102.34 | |
| -Total outstanding dues of creditors other than micro and small enterprises (iv)Other financial liabilities (iv)Other current liabilities (iv)Other financial liab | | | 167111 | | 1 0 4 7 0 6 | l |
| small enterprises 3,786.79 3,121.41 (iv)Other financial liabilities 26,932.33 22,134.43 b) Other current liabilities 5,610.87 4,842.04 c) Provisions 568.42 928.00 d) Current Tax Liabilities (Net) 125.36 28.04 Sub Total -Current Liabilities-B 33,236.98 27,932.51 Total Liabilities (A+B) 38,268.62 32,854.39 | | | | | | |
| (iv)Other financial liabilities 3,786.79 3,121.41 b) Other current liabilities 26,932.33 22,134.43 b) Other current liabilities 5,610.87 4,842.04 c) Provisions 568.42 928.00 d) Current Tax Liabilities (Net) 125.36 28.04 Sub Total -Current Liabilities-B 33,236.98 27,932.51 Total Liabilities (A+B) 38,268.62 32,854.39 | | | ∠1,300.56 | | 17,003.62 | l |
| 26,932.33 22,134.43 b) Other current liabilities 5,610.87 4,842.04 c) Provisions 568.42 928.00 d) Current Tax Liabilities (Net) 125.36 28.04 Sub Total -Current Liabilities-B 33,236.98 27,932.51 Total Liabilities (A+B) 38,268.62 32,854.39 | | | 2 706 70 | | 2 121 11 | |
| b) Other current liabilities 5,610.87 4,842.04 c) Provisions 568.42 928.00 d) Current Tax Liabilities (Net) 125.36 28.04 Sub Total -Current Liabilities -B 33,236.98 27,932.51 Total Liabilities (A+B) 38,268.62 32,854.39 | | | 3,100.19 | 26 033 33 | <u>3,121.41</u> | 22 124 42 |
| c) Provisions 568.42 928.00 d) Current Tax Liabilities (Net) 125.36 28.04 Sub Total -Current Liabilities- B 33,236.98 27,932.51 Total Liabilities (A+B) 38,268.62 32,854.39 | | h) Other current liabilities | | | | , |
| d) Current Tax Liabilities (Net) 125.36 28.04 Sub Total -Current Liabilities - B 33,236.98 27,932.51 Total Liabilities (A+B) 38,268.62 32,854.39 | | , | | | | |
| Sub Total -Current Liabilities- B 33,236.98 27,932.51 Total Liabilities (A+B) 38,268.62 32,854.39 | | , | | | | |
| Total Liabilities (A+B) 38,268.62 32,854.39 | | | | | | |
| | | | | | | |
| TOTAL EQUITY AND LIABILITIES 141,817.59 121,399.01 | | | | | | |
| | | TOTAL EQUITY AND LIABILITIES | | 141,817.59 | | 121,399.01 |



classification/disclosure.

FIEM INDUSTRIES LIMITED Registered Office: D-5, Mansarover Garden, New Delhi - 110015 (INDIA)

Registered Office: D-5, Mansarover Garden, New Delhi - 110015 (INDIA)

Tel.: +91-11-25101002/03/04/05 E-mail: investor@fiemindustries.com

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

7 Audited Standalone Cash Flow Statement

| Protit (Loss) Before Tax After Exceptional Item 27,515.36 22,291.0 Adjustments for: Depreciation & amortisation expenses 6,389.88 5,807.9 Cappet Ca | | Particulars | Year | (Rs in lakhs) ended |
|--|----------|--|------------------|------------------------|
| Profit (Loss) Before Tax After Exceptional Item 27,515,36 22,291.0 | | | | |
| Adjustments for: Depreciation & amortisation expenses 6,389.88 5,807.99 (Profit)Loss on sale of property plant and equipment (18.55) (14.6 | Α | Cash flow from Operating Activities: | | |
| Depreciation & amortisation expenses (6,389,88 5,807,98 (7,970) (1,050) on sale of property plant and equipment (18,55) (14,6 1,050) on discarded of property plant and equipment (8,55) (15,55 | | 1 ' ' | 27,515.36 | 22,291.01 |
| Profit/Loss on sale of property plant and equipment 88.06 92.66 1.05 on discarded of property plant and equipment 88.06 92.66 1.05 on discarded of property plant and equipment 88.06 92.66 1.05 on discarded of property plant and equipment 88.06 92.66 1.05 on the provision (Reversal/Utilisation) for Warranties (493.00) (831.66 1.05 on the provision (Reversal/Utilisation) for Warranties (493.00) (831.66 1.05 on twestment 33.16 1.05 on twestment 33.16 1.05 on twestment 33.16 1.05 on twestment 33.16 1.05 on twestment 1.05 on twes | | 1 - | | |
| Loss on discarded of property plant and equipment (88.06 92.6. | | | · ' | -, |
| Unrealised foreign exchange (gain)Loss | | | ` ′ | , |
| Provision (Reversal) for bad and doubtful debt | | | | |
| Provision (Reversal/Utilisation) for Warranties (499.00) (931.6) | | | | |
| Bad debt written-off | | 1 | | , |
| Impairment loss on Investment | | | , , | , |
| Exceptional Income (374-95) Finance costs 154.33 293.85 Interest income on term deposit & others (1,586-01) (1,587-6) | | | | 13.0- |
| Finance costs | | | | _ |
| Interest income on term deposit & others (1,586.01) (1,517.64 25,558.44 Adjustment for changes in Working Capital: | | <u> </u> | | |
| Adjustment for changes in Working Capital: | | | | |
| Decrease/(Increase) in loans (non-current) | | | / | 25,958.44 |
| Decrease/(Increase) in loans (non-current) | | Adjustment for changes in Working Capital: | | |
| Decrease/(Increase) in other financial assets (non-current) | | | (1.58) | 59.03 |
| Decrease/(Increase) in other current assets (non-current) | | | | |
| Decrease/(Increase) in inventories | | 1 ' ' | | |
| Decrease/(Increase) in trade receivables (4,426.78) (5,251.1- | | | | , |
| Decrease/(Increase) in trade receivables (non-current) | | 1 ' ' | | (5,251.14 |
| Decrease/(Increase) in other financial assets (current) 1,898.04 (2,504.6) | | 1 ' ' | - 1 | - |
| Decrease/(Increase) in other current assets (current) (370.16) (736.31 (Decrease)/Increase in Incorurent provisions 95.34 37.61 (Decrease)/Increase in trade payables 4,203.51 2,429.61 (Decrease)/Increase in trade payables 4,203.51 2,429.61 (Decrease)/Increase in current provisions 95.00 399.01 (Decrease)/Increase in current provisions (61.01) 83.61 (Decrease)/Increase in current provisions (61.01) 83.61 (Decrease)/Increase in current provisions (61.01) 83.61 (Decrease)/Increase in other current liabilities 788.83 1,704.51 (Decrease)/Increase in other current liabilities 30,048.40 19,236.91 (Income tax paid (Inc of refund) (6,810.63) (5,750.61 (E.810.63) (5,750.61 (E.810.63) (5,750.61 (E.810.63) (5,750.61 (E.810.63) (5,750.61 (E.810.63) (5,750.61 (E.810.63) (6,810.63) | | Decrease/(Increase) in loans (current) | 14.42 | (0.2 |
| Decrease)/Increase in non-current provisions 95.34 37.6 | | Decrease/(Increase) in other financial assets (current) | 1,898.04 | (2,504.6 |
| (Decrease)/Increase in trade payables (Decrease)/Increase in other financial liabilities (current) (Decrease)/Increase in current provisions (Bell 101) (Decrease)/Increase in other current liabilities (Decrease)/Incre | | Decrease/(Increase) in other current assets (current) | (370.16) | (736.3 |
| (Decrease)/Increase in other financial liabilities (current) (Decrease)/Increase in current provisions (Decrease)/Increase in other current liabilities (Testase)/Increase in other liabilities (Testase)/Increase in other current liabilities (Testase)/Increase in other cu | | (Decrease)/Increase in non-current provisions | 95.34 | 37.6 |
| (Decrease)/Increase in current provisions (Decrease)/Increase in other current liabilities (Decrease)/Increase in other current liabilities (Decrease)/Increase in other current liabilities (Sash generated from Operating Activities Income tax paid (net of refund) Net cash from/(used in) Operating Activities (A) (Sash flow from Investing Activities (A) (Sash flow from Investing Activities (B) Payments for purchase of property, plant and equipment, intangible assets, capital work in progress & capital advances Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Proceeds from sale/deduction of property, plant and equipment (loss due to fire) Proceeds from sale/deduction of property, plant and equipment 136.52 45.61 Proceeds from sate/demourbent in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities Finance cost paid other than finance lease Payment of dividend on equity shares Payment of dividend on equity shares Payment of finance lease (241.03) Payment of finance lease (241.03) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period 2D, 381.03 Payment of cash and cash equivalents Cash on hand Balance with bank in deposit accounts Decrease of the property of the period (29,578.61) Population of the period (29,578. | | (Decrease)/Increase in trade payables | 4,203.51 | 2,429.6 |
| Cash generated from Operating Activities 3,048.40 19,238.20 | | (Decrease)/Increase in other financial liabilities (current) | 95.00 | 399.09 |
| Cash generated from Operating Activities 30,048.40 19,236.91 Income tax paid (net of refund) (6,810.63) (5,750.6 Net cash from/(used in) Operating Activities (A) 23,237.77 13,486.31 Cash flow from Investing Activities: Payments for purchase of property, plant and equipment, intangible assets, capital work in progress (12,903.16) (8,350.48 & capital advances Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) 2,664.50 - Proceeds from sale/deduction of property, plant and equipment 136.52 45.61 Proceeds from sale/deduction of property, plant and equipment 0.01 - Maturity from (Investment in) other bank balance (3.48) 1.44 Interest income on term deposit & others 1,586.01 1,517.6 Net cash from/(used in) Investing Activities (B) (8,519.61) (6,785.7 Cash flow from Financing Activities (B) (8,519.61) (6,785.7 Cash flow from Finance lease (241.03) (214.2 Payment of dividend on equity shares (5,263.93) (3,947.9 Payment of finance lease (241.03) (214.2 Net cash from/(used in) Financing Activities (C) (5,520.60) (4,313.0 Net Increase/(Decrease) in cash & cash equivalents (A+B+C) 9,197.57 2,387.5 Add:-Cash and cash equivalents at the beginning of the period 20,381.03 17,993.4 Cash and cash equivalents at the beginning of the period 29,578.61 20,381.03 Component of cash and cash equivalents 28,513.01 19,542.0 Cash Credit Account 868.25 775.2 Balance with Banks: (28,513.01 19,542.0 Cash Credit Account 868.25 775.2 Balance with bank in deposit accounts 169.72 24.61 Total cash and cash equivalents 29,578.61 20,381.03 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 | | | | |
| Income tax paid (net of refund) | | | | |
| Net cash from/(used in) Operating Activities (A) Cash flow from Investing Activities: Payments for purchase of property, plant and equipment, intangible assets, capital work in progress Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Proceeds from sale/deduction of property, plant and equipment Proceeds from sale/deduction of property, plant and equipment Proceeds from exit from Joint Venture Maturity from (Investment in) other bank balance Interest income on term deposit & others Interest income on term deposit & others Cash flow from Financing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of dividend on equity shares Payment of dividend on equity shares Payment of finance lease Net cash from/(used in) Financing Activities (C) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the end of period Cash and cash equivalents at the end of period Cash and cash equivalents at the end of period Cash On credit Account Balance with Banks: Cash Credit Accounts Cash Credit Accounts Total cash and cash equivalents 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 | | | <u> </u> | |
| Cash flow from Investing Activities: Payments for purchase of property, plant and equipment, intangible assets, capital work in progress & capital advances & capital advances Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Proceeds from sale/deduction of property, plant and equipment 136.52 45.65 Proceeds from exit from Joint Venture 0.01 - Maturity from (Investment in) other bank balance (3.48) 1.44 Interest income on term deposit & others 1,586.01 1,517.66 Net cash from/(used in) Investing Activities (B) (8,519.61) (6,785.76 Cash flow from Financing Activities: Finance cost paid other than finance lease (15.64) (150.86 Payment of dividend on equity shares (5,263.93) (3,947.96 Payment of finance lease (241.03) (214.26 Net cash from/(used in) Financing Activities (C) (5,520.60) (4,313.07 Net Increase/(Decrease) in cash & cash equivalents (A+B+C) 9,197.57 (2,387.56 Add:-Cash and cash equivalents at the beginning of the period 20,381.03 17,993.47 Cash and cash equivalents at the end of period 29,578.61 20,381.06 Component of cash and cash equivalents Cash on hand 27.63 39.06 Balance with Banks: Cash Credit Account 868.25 775.22 Balance with Banks: Cash Credit Account 868.25 775.22 Balance with bank in deposit accounts 169.72 24.66 Total cash and cash equivalents 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 | | | | |
| Payments for purchase of property, plant and equipment, intangible assets, capital work in progress & capital advances Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Proceeds from sale/deduction of property, plant and equipment Proceeds from sale/deduction of property, plant and equipment 136.52 Proceeds from exit from Joint Venture 0.01 Maturity from (Investment in) other bank balance (3.48) 1.41 Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) (3.48) (4.56.01 1.517.6 Net cash from/(used in) Investing Activities (B) (5.263.93) (3.947.91 Payment of dividend on equity shares (5.263.93) (3.947.91 Payment of finance lease (241.03) Net cash from/(used in) Financing Activities (C) (5.520.60) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Component of cash and cash equivalents Cash on hand Balance with Banks: Cash Credit Account Balance with Banks: Cash Credit Account Balance with bank in deposit accounts On current accounts Total cash and cash equivalents On current accounts Total cash and cash equivalents 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 | D | | 23,237.77 | 13,486.3 |
| & capital advances Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Proceeds from sale/deduction of property, plant and equipment 136.52 45.63 Proceeds from exit from Joint Venture 0.01 Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of dividend on equity shares Payment of finance lease (15.64) Net cash from/(used in) Financing Activities (C) Description Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the end of period Cash and cash equivalents at the end of period Cash on hand Balance with Banks: Cash Credit Account Balance with bank in deposit accounts On current accounts Total cash and cash equivalents Total cash and cash equivalents 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 | | | (40.000.40) | (0.050.4) |
| Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Proceeds from sale/deduction of property, plant and equipment Proceeds from selvit from Joint Venture Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of dividend on equity shares Payment of finance lease Net cash from/(used in) Financing Activities (C) Net loss from/(used in) Financing Activities (C) Net lncrease/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Component of cash and cash equivalents Cash on hand Balance with Banks: Cash Credit Account Balance with Banks: Cash Credit Account Balance with Banks in deposit accounts On current accounts Total cash and cash equivalents 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 | | | (12,903.16) | (8,350.48 |
| Proceeds from sale/deduction of property, plant and equipment Proceeds from exit from Joint Venture Maturity from (Investment in) other bank balance Interest income on term deposit & others Interest in | | l ' | | |
| Proceeds from exit from Joint Venture | | | · ' | 45.00 |
| Maturity from (Investment in) other bank balance (3.48) 1.44 Interest income on term deposit & others 1,586.01 1,517.6 Net cash from/(used in) Investing Activities (B) (8,519.61) (6,785.7) C Cash flow from Financing Activities: Finance cost paid other than finance lease (15.64) (150.8) Payment of dividend on equity shares (5.263.93) (3,947.9) Payment of finance lease (241.03) (214.2) Net cash from/(used in) Financing Activities (C) (5.520.60) (4,313.0) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) 9,197.57 2,387.50 Add:-Cash and cash equivalents at the beginning of the period 20,381.03 17,993.4* Cash and cash equivalents at the end of period 29,578.61 20,381.0 Component of cash and cash equivalents 27.63 39.0 Cash Credit Account 868.25 775.2 Balance with Banks: 28,513.01 19,542.0* On current accounts 28,513.01 19,542.0* On current accounts 29,578.61 20,381.0* Total cash and cash equivalents 29,578.61 | | | | 45.62 |
| Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of dividend on equity shares Payment of finance lease (241.03) Payment of finance lease (241.03) Personal (241.03) Pers | | | | 1 1 |
| Net cash from/(used in) Investing Activities (B) (6,785.74 Cash flow from Financing Activities: Finance cost paid other than finance lease (15.64) (150.87 Payment of dividend on equity shares (5,263.93) (3,947.95 Payment of finance lease (241.03) (214.25 Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's | | 1 | | |
| C Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of dividend on equity shares Payment of finance lease Read cash from/(used in) Financing Activities (C) Ret Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the end of period Cash and cash equivalents at the end of period Cash on hand Cash on hand Balance with Banks: Cash Credit Account Balance with bank in deposit accounts On current accounts Total cash and cash equivalents Total cash and cash equivalents 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 | | | | |
| Finance cost paid other than finance lease Payment of dividend on equity shares Payment of finance lease (5,263.93) Payment of finance lease (241.03) Payment of finance lease (241.03) Ret cash from/(used in) Financing Activities (C) Net lncrease/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the end of period Cash and cash equivalents at the end of period Cash on hand Balance with Banks: Cash Credit Account Balance with bank in deposit accounts On current accounts Total cash and cash equivalents Total cash and cash equivalents 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 | C | | (0,013.01) | (0,700.7 |
| Payment of dividend on equity shares Payment of finance lease Ret cash from/(used in) Financing Activities (C) Ret cash from/(used in) Financing Activities (C) Ret cash from/(used in) Financing Activities (C) Ret lncrease/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the end of period Cash and cash equivalents at the end of period Cash on hand Cash on hand Balance with Banks: Cash Credit Account Balance with bank in deposit accounts On current accounts Total cash and cash equivalents Total cash equivalents Total cash equivalents 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 | • | | (15.64) | (150.0 |
| Payment of finance lease Net cash from/(used in) Financing Activities (C) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the end of period Cash and cash equivalents at the end of period Cash and cash equivalents Cash on hand Balance with Banks: Cash Credit Account Balance with bank in deposit accounts On current accounts Total cash and cash equivalents 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 | | | ` ′ | , |
| Net cash from/(used in) Financing Activities (C) (5,520.60) (4,313.0 Net Increase/(Decrease) in cash & cash equivalents (A+B+C) 9,197.57 2,387.5 Add:-Cash and cash equivalents at the beginning of the period 20,381.03 17,993.4 Cash and cash equivalents at the end of period 29,578.61 20,381.0 Component of cash and cash equivalents Cash on hand 27.63 39.0 Balance with Banks: Cash Credit Account 868.25 775.2 Balance with bank in deposit accounts 28,513.01 19,542.0 On current accounts 169.72 24.6 Total cash and cash equivalents 29,578.61 20,381.0 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 | | · · · · · · · · · · · · · · · · · · · | | |
| Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Cash and cash equivalents at the end of period Cash and cash equivalents at the end of period Component of cash and cash equivalents Cash on hand Balance with Banks: Cash Credit Account Balance with bank in deposit accounts On current accounts Total cash and cash equivalents 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 | | | | |
| Add:-Cash and cash equivalents at the beginning of the period 20,381.03 17,993.4 Cash and cash equivalents at the end of period 29,578.61 20,381.0 Component of cash and cash equivalents Cash on hand 27.63 39.0 Balance with Banks: Cash Credit Account 868.25 775.2 Balance with bank in deposit accounts 28,513.01 19,542.0 On current accounts 169.72 24.6 Total cash and cash equivalents 29,578.61 20,381.0 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 | _ | | , , , | • |
| Cash and cash equivalents at the end of period Component of cash and cash equivalents Cash on hand Balance with Banks: Cash Credit Account Balance with bank in deposit accounts On current accounts Total cash and cash equivalents 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 | ט | | | |
| Component of cash and cash equivalents Cash on hand Balance with Banks: Cash Credit Account Balance with bank in deposit accounts On current accounts On current accounts Total cash and cash equivalents 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 | | | , | |
| Cash on hand Balance with Banks: Cash Credit Account Balance with bank in deposit accounts On current accounts On current accounts Total cash and cash equivalents 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 | | | | |
| Balance with Banks: Cash Credit Account Balance with bank in deposit accounts On current accounts Total cash and cash equivalents 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 | | l · | 27.63 | 39.0 |
| Cash Credit Account 868.25 775.2: Balance with bank in deposit accounts 28,513.01 19,542.0* On current accounts 169.72 24.6: Total cash and cash equivalents 29,578.61 20,381.0: 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 | | | | |
| Balance with bank in deposit accounts On current accounts 169.72 24.60 Total cash and cash equivalents 28,513.01 19,542.0 24.60 Total cash and cash equivalents 29,578.61 20,381.00 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 | | | 868.25 | 775.2 |
| On current accounts 169.72 24.6 Total cash and cash equivalents 29,578.61 20,381.0 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 | | | | |
| Total cash and cash equivalents 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 | | | | 24.6 |
| 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 | | | | 20,381.03 |
| Cash Flows'. Note:2. Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's | | | | |
| | | Cash Flows'. | • | |
| | | | vith the current | year's |



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- 8 The financial figures of the last quarter of the financial year 2024-25 are the balancing figures between the audited figures in respect of the full financial year ended on 31.03.25 and the published year to date figures upto third quarter ended December 31, 2024.
- 9 The Board of Directors in their meeting held on May 30,2025, have recommended a Final dividend of Rs 30 per share i.e. @ 300% of Nominal Value of Rs 10 each on 2,63,19,660 equity share of the company for F.Y. 2024-25 amounting to Rs 7895.90 lakhs (Previous year Rs 20 per share amounting to Rs 5263.93 Lakhs)
- 10 Provision for Taxation includes current tax expense and deferred tax expense.
- 11 Previous period's figures have been regrouped/ rearranged wherever necessary, to make them comparable.
- 12 These results for the Quarter and Year ended March 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- May 30, 2025

ANIL S GUPTA & ASSOCIATES

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

TEL.: 257 28146, 415 38344

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

TO THE BOARD OF DIRECTORS OF FIEM INDUSTRIES LIMITED D-5, MANSAROVER GARDEN, NEW DELHI-110015

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of FIEM INDUSTRIES LIMITED ("the company") for the quarter and year ended 31st March 2025 ("standalone annual financial results") attached herewith, 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 these standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March 2025.

Basis for 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 together with the ethical requirements that are relevant to our audit of the 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These Standalone financial results have been prepared on the basis of the Standalone financial statements. The Company's Board of Directors are responsible for the preparation of these 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 as 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 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 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 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 standalone 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 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, but not for the purpose of
 expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and 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 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 standalone annual financial results include the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review, as required under the Listing Regulation.

For Anil S. Gupta & Associates Chartered Accountants

m Registration Number -004061N

(Anil Kumar Gupta)

Partner

Membership No.:-083159

UDIN :-25083159BMJC1H2042

PLACE: Gurugram (HR.) DATED: 30.05.2025



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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

| | | | | | | (Rs. in lakhs) |
|-----|---|-----------|-------------|-----------|------------|---|
| SL. | | QI | JARTER ENDE | D | YEAR ENDED | |
| No. | | 31.03.25 | 31.12.24 | 31.03.24 | 31.03.25 | 31.03.24 |
| NO. | Particulars | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 1 | Income | | | | | |
| | a) Net Sales | 63,415.36 | 59,012.15 | 55,478.95 | 240,536.78 | 201,528.53 |
| | b) Other Operating Income | 527.07 | 297.22 | 273.05 | 1,724.38 | 1,349.53 |
| | Revenue from Operations | 63,942.43 | 59,309.37 | 55,752.00 | 242,261.16 | 202,878.06 |
| | Other Income | 532.21 | 384.47 | 350.89 | 1,611.68 | 1,596.72 |
| | Total Income | 64,474.64 | 59,693.84 | 56,102.89 | 243,872.85 | 204,474.78 |
| 2 | Expenses | | | | | |
| | a) Cost of materials consumed | 38,954.47 | 37,626.58 | 33,690.59 | 150,227.46 | 124,277.98 |
| | b) Purchases of stock-in-trade | 111.11 | 179.73 | 169.56 | 603.53 | 651.00 |
| | c) Changes in inventories of finished goods, work-in- | | | | | |
| | progress and stock-in-trade | 420.52 | (974.00) | 573.78 | (582.58) | (663.49) |
| | d) Employee benefits expense | 8,363.91 | 8,326.67 | 7,610.59 | 33,498.31 | 29,083.23 |
| | e) Finance Costs | 38.86 | 38.55 | 37.75 | 154.33 | 293.83 |
| | f) Depreciation and amortization expense | 1,672.71 | 1,649.07 | 1,636.98 | 6,426.17 | 5,865.21 |
| | g) Other expenses | 7,555.97 | 6,394.05 | 6,214.72 | 26,294.78 | 22,660.91 |
| | Total Expenses | 57,117.56 | 53,240.65 | 49,933.95 | 216,622.00 | 182,168.66 |
| 3 | Profit/ (Loss) before exceptional items and Tax (1-2) | 7,357.08 | 6,453.19 | 6,168.93 | 27,250.85 | 22,306.12 |
| 4 | Exceptional Items - Gain/(Loss) (See Note 4) | 374.95 | - | - | 374.95 | - |
| 5 | Profit/ (Loss) before Tax (3+4) | 7,732.03 | 6,453.19 | 6,168.93 | 27,625.80 | 22,306.12 |
| 6 | Tax expense | 1,843.86 | 1,751.61 | 1,535.47 | 7,129.31 | 5,724.19 |
| 7 | Net Profit/(Loss) for the period (5-6) | 5,888.17 | 4,701.58 | 4,633.46 | 20,496.49 | 16,581.93 |
| 8 | Share of Profit/(Loss) of Joint Ventures | (3.53) | - | (11.09) | (4.49) | (11.42) |
| | Net Profit/(Loss) for the Period after Share of | , , | | , , | ` ' | ` / |
| 9 | Profit/(Loss) of Associates / Joint Ventures (7+8) | 5,884.64 | 4,701.58 | 4,622.37 | 20,492.00 | 16,570.51 |
| 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 | (62.53) | 49.69 | (45.52) | (194.43) | (50.06) |
| | - Income tax related to items that will not be reclassified | () | | () | (, | (/ |
| | to profit or loss | 15.74 | (12.51) | 11.46 | 48.93 | 12.60 |
| | Total Items that will not be reclassified to Profit or loss (| | | | | |
| | net of income tax) | (46.79) | 37.18 | (34.06) | (145.50) | (37.46) |
| | b) Items that will be reclassified to Profit or loss | - | - | - | - | - |
| | Total Other Comprehensive Income (net of income | | | | | |
| | tax) (a+b) | (46.79) | 37.18 | (34.06) | (145.50) | (37.46) |
| 11 | Total Comprehensive Income for the period (9+10) | 5,837.85 | 4,738.76 | 4,588.31 | 20,346.50 | 16,533.05 |
| 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 |
| 13 | Other Equity (Reserves excluding Revaluation | • | · | | | · |
| 13 | Reserves) | | | | 101,187.08 | 86,059.70 |
| 14 | Earnings Per Share (EPS) (Not annualised) | | | | | |
| | (Face Value of Rs 10 per share) | | | | | |
| | a) Basic - Rs. | 22.36 | 17.86 | 17.56 | 77.86 | 62.96 |
| | b) Diluted - Rs. | 22.36 | 17.86 | 17.56 | 77.86 | 62.96 |

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 May 30, 2025.
- 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 (Unit-7)

Part of one building of Unit-7 situated at Plot No. 1915, Phase -V, Rai Industrial Estate, Sonipat-131029 (Haryana) caught fire in June, 2023. The carrying value of inventories of Rs 2583.74 Lakhs (including GST reversals) and carrying value of property plant and equipment of Rs 2552.72 Lakhs (including GST reversal) was written off in the statement of profit and loss. The company has a valid insurance policy which adequately covers the losses for the inventories and reinstatement value of property plant and equipment. The recoverable amount pertaining to the loss of the inventory as stated above and loss to the extent of carrying amount of the property plant and equipment have been shown as receivable. The loss is under evaluation by the Insurance company and the outcome of the claim is subject to final assessment in due course of time. During the year, the Company has received interim / ad-hoc payments of Rs 50 Crore (Rupees Fifty Crores) from the insurer as detailed below:

- 1) During the Quarter ended March'25- Rs.20 Crores (Rupees Twenty Crores) received on February 21, 2025.
- 2) During the Quarter ended September 24- Rs 30 Crores (Rupees Thirty Crores) received on September 10, 2024 The final entries would be recorded in the books of accounts on the finalization of the claim by the insurer.



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4 Exceptional Income - Arbitration Order against Fire Insurance short claim

A fire incident occurred on January 25, 2018 at one block of unit-5, situated at Hosur Tamil Nadu. The claim was short assessed by the insurer amounting to Rs 314.00 lakhs due to application of the under-insurance clause. The Company preferred a writ against the short assessment with the Hon'ble High Court of Delhi. Hon'ble retired Supreme Court Judge was appointed as a sole arbitrator by the court vide order dated November 9,2022. The Arbitration proceeding were concluded vide order dated November 30,2024 wherein the claim of Rs 306.08 Lakhs, was accepted along with interest/other expenses of Rs 68.87 Lakhs totalling to Rs 374.95 Lakhs.

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% |

- 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 AND YEAR ENDED MARCH 31, 2025

| Particulars egment Revenue (Sales and Other operating income Automotive Segment Others Segment botal ess - Inter Segment Revenue otal Income from Operations | 31.03.25 (Audited)) 63,783.77 158.66 63,942.43 | 31.12.24 (Unaudited) 59,177.58 131.79 59,309.37 | 31.03.24 (Audited) 55,461.39 290.61 | 31.03.25 (Audited) 241,663.61 | 31.03.24 (Audited) 202,111.47 |
|--|---|---|---|---|-------------------------------------|
| egment Revenue (Sales and Other operating income Automotive Segment Others Segment otal ess - Inter Segment Revenue | 63,783.77 158.66 | 59,177.58 131.79 | 55,461.39 | 241,663.61 | , |
| Automotive Segment Others Segment otal ess - Inter Segment Revenue | 63,783.77 158.66 | 131.79 | | , , , , , , , , , , , , , , , , , , , | 202.111.47 |
| Others Segment otal ess - Inter Segment Revenue | 158.66 | 131.79 | | , , , , , , , , , , , , , , , , , , , | 202.111.47 |
| otal ess - Inter Segment Revenue | | | 290 61 | | |
| ess - Inter Segment Revenue | 63,942.43 | E0 200 27 | | 597.56 | 766.59 |
| | | 59,509.57 | 55,752.00 | 242,261.16 | 202,878.06 |
| otal Income from Operations | - | - | - | - | - |
| | 63,942.43 | 59,309.37 | 55,752.00 | 242,261.16 | 202,878.06 |
| | | egment) | | | |
| 5 | 8,468.14 | 7,057.35 | 6,991.45 | 30,196.88 | 24,271.28 |
| | (11.20) | (11.90) | (4.23) | (43.36) | (26.04) |
| otal Segment Results | 8,456.94 | 7,045.46 | 6,987.22 | 30,153.52 | 24,245.24 |
| ess: | | | | | |
| Finance Costs | 38.86 | 38.55 | 37.75 | 154.33 | 293.83 |
| Other Un-allocable Expenditure net off Un-allocable | | | | | |
| come | 686.05 | 553.72 | 780.54 | 2,373.40 | 1,645.29 |
| otal Profit/(Loss) before tax from ordinary activities | 7,732.03 | 6,453.19 | 6,168.93 | 27,625.79 | 22,306.12 |
| egment Assets | | | | | |
| · · | 108,496.48 | , | | 108,496.48 | 96,852.28 |
| Others Segment | 1,093.82 | 1,147.93 | 1,272.46 | 1,093.82 | 1,272.46 |
| nallocable Corporate Assets | 32,786.01 | 24,275.22 | 23,720.59 | 32,786.01 | 23,720.59 |
| otal Segment Assets | 142,376.31 | 132,808.54 | 121,845.33 | 142,376.31 | 121,845.33 |
| egment Liabilities | | | | | |
| Automotive Segment | 33,561.15 | 29,569.47 | 28,191.90 | 33,561.15 | 28,191.90 |
| Others Segment | 114.77 | 91.35 | 148.34 | 114.77 | 148.34 |
| nallocable Corporate Liabilities | 4,881.34 | 5,189.89 | 4,813.42 | 4,881.34 | 4,813.42 |
| otal Segment Liabilities | 38,557.26 | 34,850.71 | 33,153.66 | 38,557.26 | 33,153.66 |
| APITAL EMPLOYED (Segment Assets Less Segment | Liahilities \ | | | | · |
| | | 77 815 93 | 68 660 38 | 74 935 33 | 68,660.38 |
| | , | , | , | , | 1,124.12 |
| | | | | | 18,907.17 |
| | | | | | 88,691.67 |
| | Automotive Segment Others Segment tal Segment Results ss: inance Costs Uther Un-allocable Expenditure net off Un-allocable ome tal Profit/(Loss) before tax from ordinary activities gment Assets Automotive Segment Others Segment allocable Corporate Assets tal Segment Assets gment Liabilities Automotive Segment Others Segment allocable Corporate Liabilities tal Segment Liabilities | Automotive Segment (11.20) tal Segment Results 8,456.94 ss: Ginance Costs Cuther Un-allocable Expenditure net off Un-allocable ome 686.05 tal Profit/(Loss) before tax from ordinary activities gment Assets Automotive Segment 108,496.48 Others Segment 1,093.82 allocable Corporate Assets 142,376.31 gment Liabilities Automotive Segment 33,561.15 Others Segment 114.77 allocable Corporate Liabilities 4,881.34 tal Segment Liabilities 38,557.26 PITAL EMPLOYED (Segment Assets Less Segment 14,935.33 Others Segment 979.05 allocable Corporate Assets Less Liabilities 979.05 allocable Corporate Assets Less Liabilities 979.05 allocable Corporate Assets Less Liabilities 27,904.67 | Others Segment (11.20) (11.90) tal Segment Results 8,456.94 7,045.46 ss: 38.86 38.55 other Un-allocable Expenditure net off Un-allocable ome 686.05 553.72 tal Profit/(Loss) before tax from ordinary activities 7,732.03 6,453.19 gment Assets 108,496.48 107,385.39 Automotive Segment 1,093.82 1,147.93 allocable Corporate Assets 32,786.01 24,275.22 tal Segment Assets 142,376.31 132,808.54 gment Liabilities 33,561.15 29,569.47 Others Segment 114.77 91.35 allocable Corporate Liabilities 38,557.26 34,850.71 IPITAL EMPLOYED (Segment Assets Less Segment Liabilities) 74,935.33 77,815.93 Others Segment 979.05 1,056.58 allocable Corporate Assets Less Liabilities 27,904.67 19,085.33 | Automotive Segment (11.20) (11.90) (4.23) tal Segment Results (11.20) (11.90) (4.23) tal Segment Costs Uther Un-allocable Expenditure net off Un-allocable ome (12.20) | Automotive Segment |



Registered Office: D-5, Mansarover Garden, New Delhi - 110015 (INDIA)

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

7 The disclosure of Audited Consolidated Statement of assets and liabilities as at March 31, 2025 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are as under

| | (Listing Obligations and Disclosure Requirements) Regulations, 2015 and | | | | (Rs in lakhs) |
|-------|--|-------------|----------------------------|---------------|----------------------------|
| | CONSOLIDATED AUDITED STATEMENT OF ASSETS AND LIABILITY Particulars | As at 31 | 03 2025 | | .03.2024 |
| Α | ASSETS | Asator | .00.2020 | A3 41 01 | .00.2024 |
| l ^ 1 | | | | | |
| | a) Property, Plant and Equipment | | 52,214.15 | | 46,399.03 |
| | b) Capital work-in-progress | | 2,027.45 | | 530.87 |
| | c) Right of Use Assets | | 2,797.09 | | 2,944.56 |
| | d) Intangible assets | | 324.36 | | 240.76 |
| | e) Investment accounted using equity method | | 2.80 | | 11.53 |
| | f) Financial Assets | | 2.00 | | 11.55 |
| | (i) Investments | 2.00 | | 2.00 | |
| | (ii) Trade receivables | 2.00 | | 2.00 | |
| | (iii) Loans | 36.86 | | 35.28 | |
| | (iiv) Other Financial Assets | 1,653.24 | | 1,214.74 | |
| | (IV) Other Financial Assets | 1,000.24 | 1 600 10 | 1,214.74 | 4 050 00 |
| | a) Income toy cocote (not) | | 1,692.10 461.79 | | 1,252.02 452.12 |
| | g) Income tax assets (net) h) Other non-current assets | | | | |
| | Sub Total Non Current Assets - A | | 320.47 59,840.22 | | 658.26 52,489.16 |
| | Sub Total Noil Culterit Assets - A | | 39,040.22 | | 32,409.10 |
| 2 | CURRENT ASSETS | | | | |
| | | | 22 240 40 | | 20 425 04 |
| | a) Inventories | | 23,348.18 | | 20,435.91 |
| | b) Financial Assets | | | | |
| | (i) Investments | 24 225 22 | | 10 272 40 | |
| | (ii) Trade receivables | 24,235.32 | | 19,373.16 | |
| | (iii) Cash and cash equivalents | 29,831.45 | | 20,602.63 | |
| | (iv) Bank balances other than (iii) above | 12.58 | | 9.10 64.07 | |
| | (v) Loans | 49.65 | | | |
| | (vi) Other Financial Assets | 1,488.96 | | 5,667.02 | |
| | | | 55,617.96 | | 45,715.98 |
| | c) Current tax assets | | - | Ī | 16.45 |
| | d) Other current assets | | 3,569.95 | | 3,187.83 |
| | Sub Total Current Assets - B | | 82,536.09 | | 69,356.17 |
| | TOTAL ASSETS - (A+B) | | 142,376.31 | | 121,845.33 |
| В | EQUITY AND LIABILITIES | | | | |
| | EQUITY | | | | |
| | | 2 621 07 | | 2,631.97 | |
| | a) Equity Share capital | 2,631.97 | | | |
| | b) Other Equity Sub Total - Equity | 101,187.08 | 103,819.05 | 86,059.70 | 88,691.67 |
| 2 | LIABILITIES | | 103,013.03 | | 00,031.07 |
| 4 | | | | | |
| | NON CURRENT LIABILITIES | | | | |
| | a) Financial Liabilities | | | | |
| | (i) Borrowings | 2 005 27 | | 2 200 44 | |
| | (ii) Lease Liabilities | 2,095.27 | | 2,209.11 | |
| | (iii) Trade payables | - | | - | |
| | (iv) Other financial liabilities | | 0.005.05 | | 0.000.47 |
| | LA Descriptions | | 2,095.27 | | 2,209.11 |
| | b) Provisions | | 754.03 | | 653.96 |
| | c) Deferred tax liabilities (Net) | | 2,283.39 | | 2,155.13 |
| | d) Other non-current liabilities Sub Total -Non Current Liabilities -A | | 5,132.69 | | 5,018.20 |
| | CURRENT LIABILITIES | | 5,132.69 | | 5,016.20 |
| | | | | | |
| | a) Financial Liabilities | | | | |
| | (i) Borrowings | 442.04 | | 100.04 | |
| | (ii) Lease liabilities | 113.84 | | 102.34 | |
| | (iii) <u>Trade payables</u> | 167444 | | 1 047 00 | |
| | -Total outstanding dues of micro and small enterprises | 1,671.14 | | 1,847.06 | |
| | -Total outstanding dues of creditors other than micro and | 21,381.48 | | 17,156.11 | |
| | small enterprises | 2 000 70 | | 2 204 20 | |
| | (iv) Other financial liabilities | 3,893.78 | 07.000.04 | 3,201.29 | 20 200 00 |
| | | | 27,060.24 | | 22,306.80 |
| | b) Other current liabilities | | 5,663.74 | | 4,870.66 |
| | c) Provisions | | 568.42 | | 928.00 |
| | d) Current Tax Liabilities (Net) | | 132.17 | | 30.00 |
| | Sub Total -Current Liabilities- B | | 33,424.57 | | 28,135.46 |
| | Total Liabilities (A+B) | | 38,557.26 | | 33,153.66 |
| | TOTAL EQUITY AND LIABILITIES | | 142,376.31 | | 121,845.33 |



Registered Office: D-5, Mansarover Garden, New Delhi - 110015 (INDIA) **Tel.**: +91-11-25101002/03/04/05 **E-mail**: investor@fiemindustries.com Website: http://www.fiemindustries.com CIN: L36999DL1989PLC034928

| LIGI | HI UP THE WORLD | Website: http://www.fiemindustries.com | CIN: L36999DL1989PLC034 |
|------|------------------------------------|--|-------------------------|
| 8 | Audited Consolidated Cash Flow Sta | tement | |

| | Particulars | | <u>(Rs in lakh</u> ended |
|---|---|---|---|
| | | 31.03.25 | 31.03.24 |
| 4 | Cash flow from Operating Activities: | | |
| | Profit (Loss) Before Tax After Exceptional Item | 27,625.80 | 22,306.1 |
| | Adjustments for: | | |
| | Depreciation & amortisation expense | 6,426.17 | 5,865.2 |
| | (Profit)/Loss on sale of property plant and equipment | (18.55) | (14.6 |
| | Loss on discarded of property plant and equipment | 88.06 | 92.6 |
| | Unrealised foreign exchange (gain)/Loss | (93.13) | (54.8 |
| | Provision (Reversal) for bad and doubtful debt | (454.37) | (23. |
| | Provision (Reversal/utilisation) for Warranties | (493.00) | (931. |
| | Bad debt written-off | 31.83 | 15. |
| | Impairment loss on Investment | 33.16 | - |
| | Exceptional Income | (374.95) | - |
| | Finance costs | 154.33 | 293. |
| | Interest income on term deposit & others | (1,586.34) | (1,517. |
| | Operating Profit (Loss) before Working Capital changes | 31,339.02 | 26,030. |
| | | | |
| | Adjustment for changes in Working Capital: | (4.50) | 50 |
| | Decrease/(Increase) in loans (non-current) | (1.58) | 59. |
| | Decrease/(Increase) in other financial assets (non-current) | (438.50) | (67. |
| | Decrease/(Increase) in other non-current assets | (15.62) | (7. |
| | Decrease/(Increase) in inventories | (2,912.27) | (2,866. |
| | Decrease/(Increase) in trade receivables | (4,428.98) | (5,245. |
| | Decrease/(Increase) in trade receivables (non-current) | - | - |
| | Decrease/(Increase) in loans (current) | 14.42 | (0. |
| | Decrease/(Increase) in other financial assets (current) | 1,888.51 | (2,505. |
| | Decrease/(Increase) in other current assets | (382.11) | (719. |
| | (Decrease)/Increase in non-current provisions | 100.09 | 67. |
| | (Decrease)/Increase in trade payables | 4,131.94 | 2,504. |
| | (Decrease)/Increase in other financial liabilities (current) | 122.11 | 452. |
| | (Decrease)/Increase in current provisions | (61.02) | 83. |
| | (Decrease)/Increase in other current liabilities | 793.08 | 1,697. |
| | Cash generated from Operating Activities | 30,149.09 | 19,484. |
| | Income tax paid (net of refund) | (6,843.20) | (5,996. |
| | Net cash from/(used in) Operating Activities (A) | 23,305.89 | 13,488. |
| | Cash flow from Investing Activities: | | |
| | Payments for purchase of property, plant and equipment, intangible assets, capital work in progress | (12,956.25) | (8,428. |
| | | | |
| | & capital advances | | |
| | & capital advances Proceeds from sales/deduction of property, plant and equipment | 136.53 | 45. |
| | l ' | 136.53 2,664.50 | 45. |
| | Proceeds from sales/deduction of property, plant and equipment | | |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) | 2,664.50 | 1. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others | 2,664.50 (3.48) | - 1. 1,517. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance | 2,664.50 (3.48) 1,586.34 | - 1. 1,517. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) | 2,664.50 (3.48) 1,586.34 | 1,517. (6,864. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease | 2,664.50 (3.48) 1,586.34 (8,572.37) | 1. 1,517. (6,864. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of Final dividend on equity shares | 2,664.50 (3.48) 1,586.34 (8,572.37) (15.64) (5,263.93) | 1. 1,517. (6,864. (150. (3,947. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of Final dividend on equity shares Payment of finance lease | 2,664.50 (3.48) 1,586.34 (8,572.37) (15.64) (5,263.93) (241.03) | 1. 1,517. (6,864. (150. (3,947. (214. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of Final dividend on equity shares Payment of finance lease Net cash from/(used in) Financing Activities (C) | 2,664.50 (3.48) 1,586.34 (8,572.37) (15.64) (5,263.93) | (150. (3,947. (214. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of Final dividend on equity shares Payment of finance lease Net cash from/(used in) Financing Activities (C) Net Increase/(Decrease) in cash & cash equivalents | 2,664.50 (3.48) 1,586.34 (8,572.37) (15.64) (5,263.93) (241.03) (5,520.60) | 1. 1,517. (6,864. (150. (3,947. (214. (4,313. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of Final dividend on equity shares Payment of finance lease Net cash from/(used in) Financing Activities (C) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) | 2,664.50 (3.48) 1,586.34 (8,572.37) (15.64) (5,263.93) (241.03) (5,520.60) 9,212.92 | 1. 1,517. (6,864. (150. (3,947. (214. (4,313. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of Final dividend on equity shares Payment of finance lease Net cash from/(used in) Financing Activities (C) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period | 2,664.50 (3.48) 1,586.34 (8,572.37) (15.64) (5,263.93) (241.03) (5,520.60) 9,212.92 20,602.63 | 1. 1,517. (6,864. (150. (3,947. (214. (4,313. 2,310. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of Final dividend on equity shares Payment of finance lease Net cash from/(used in) Financing Activities (C) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Exchange difference on translation (loss) | 2,664.50 (3.48) 1,586.34 (8,572.37) (15.64) (5,263.93) (241.03) (5,520.60) 9,212.92 20,602.63 15.89 | 1. 1,517. (6,864. (150. (3,947. (214. (4,313. 2,310. 18,301. (10. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of Final dividend on equity shares Payment of finance lease Net cash from/(used in) Financing Activities (C) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Exchange difference on translation (loss) Cash and cash equivalents at the end of period | 2,664.50 (3.48) 1,586.34 (8,572.37) (15.64) (5,263.93) (241.03) (5,520.60) 9,212.92 20,602.63 | 1. 1,517. (6,864. (150. (3,947. (214. (4,313. 2,310. 18,301. (10. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of Final dividend on equity shares Payment of finance lease Net cash from/(used in) Financing Activities (C) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Exchange difference on translation (loss) Cash and cash equivalents at the end of period Component of cash and cash equivalents | 2,664.50 (3.48) 1,586.34 (8,572.37) (15.64) (5,263.93) (241.03) (5,520.60) 9,212.92 20,602.63 15.89 29,831.45 | 1. 1,517. (6,864. (150. (3,947. (214. (4,313. 2,310. 18,301. (10. 20,602. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of Final dividend on equity shares Payment of finance lease Net cash from/(used in) Financing Activities (C) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Exchange difference on translation (loss) Cash and cash equivalents at the end of period Component of cash and cash equivalents Cash on hand | 2,664.50 (3.48) 1,586.34 (8,572.37) (15.64) (5,263.93) (241.03) (5,520.60) 9,212.92 20,602.63 15.89 | 1. 1,517. (6,864. (150. (3,947. (214. (4,313. 2,310. 18,301. (10. 20,602. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of Final dividend on equity shares Payment of finance lease Net cash from/(used in) Financing Activities (C) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Exchange difference on translation (loss) Cash and cash equivalents at the end of period Component of cash and cash equivalents Cash on hand Balance with Banks: | 2,664.50 (3.48) 1,586.34 (8,572.37) (15.64) (5,263.93) (241.03) (5,520.60) 9,212.92 20,602.63 15.89 29,831.45 | 1,517. (6,864. (150. (3,947. (214. (4,313. 2,310. 18,301. (10. 20,602. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of Final dividend on equity shares Payment of finance lease Net cash from/(used in) Financing Activities (C) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Exchange difference on translation (loss) Cash and cash equivalents at the end of period Component of cash and cash equivalents Cash on hand Balance with Banks: Cash Credit Account | 2,664.50 (3.48) 1,586.34 (8,572.37) (15.64) (5,263.93) (241.03) (5,520.60) 9,212.92 20,602.63 15.89 29,831.45 27.63 868.25 | 1. 1,517. (6,864. (150. (3,947. (214. (4,313. 2,310. 18,301. (10. 20,602. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of Final dividend on equity shares Payment of finance lease Net cash from/(used in) Financing Activities (C) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Exchange difference on translation (loss) Cash and cash equivalents at the end of period Component of cash and cash equivalents Cash on hand Balance with Banks: Cash Credit Account Balance with bank in deposit accounts | 2,664.50 (3.48) 1,586.34 (8,572.37) (15.64) (5,263.93) (241.03) (5,520.60) 9,212.92 20,602.63 15.89 29,831.45 27.63 868.25 28,513.01 | 1. 1,517. (6,864. (150. (3,947. (214. (4,313. 2,310. 18,301. (10. 20,602. 39. 775. 19,542. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of Final dividend on equity shares Payment of finance lease Net cash from/(used in) Financing Activities (C) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Exchange difference on translation (loss) Cash and cash equivalents at the end of period Component of cash and cash equivalents Cash on hand Balance with Banks: Cash Credit Account Balance with bank in deposit accounts On current accounts | 2,664.50 (3.48) 1,586.34 (8,572.37) (15.64) (5,263.93) (241.03) (5,520.60) 9,212.92 20,602.63 15.89 29,831.45 27.63 868.25 28,513.01 422.56 | 45. 1. 1,517. (6,864. (150. (3,947. (214. (4,313. 2,310. 18,301. (10. 20,602. 39. 775. 19,542. 246. |
| | Proceeds from sales/deduction of property, plant and equipment Ad-hoc Insurance claim received agst property, plant and equipment (loss due to fire) Maturity from (Investment in) other bank balance Interest income on term deposit & others Net cash from/(used in) Investing Activities (B) Cash flow from Financing Activities: Finance cost paid other than finance lease Payment of Final dividend on equity shares Payment of finance lease Net cash from/(used in) Financing Activities (C) Net Increase/(Decrease) in cash & cash equivalents (A+B+C) Add:-Cash and cash equivalents at the beginning of the period Exchange difference on translation (loss) Cash and cash equivalents at the end of period Component of cash and cash equivalents Cash on hand Balance with Banks: Cash Credit Account Balance with bank in deposit accounts | 2,664.50 (3.48) 1,586.34 (8,572.37) (15.64) (5,263.93) (241.03) (5,520.60) 9,212.92 20,602.63 15.89 29,831.45 27.63 868.25 28,513.01 422.56 29,831.45 | 1. 1,517. (6,864. (150. (3,947. (214. (4,313. 2,310. 18,301. (10. 20,602. 39. 775. 19,542. 246. 20,602. |

classification/disclosure.



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

- The financial figures of the last quarter of the financial year 2024-25 are the balancing figures between the audited figures in respect of the full financial year ended on 31.03.25 and the published year to date figures upto third quarter ended December 31, 2024.
- The Board of Directors in their meeting held on May 30,2025, have recommended a Final dividend of Rs 30 per share i.e. @ 300% of Nominal Value of Rs 10 each on 2,63,19,660 equity share of the company for F.Y. 2024-25 amounting to Rs 7895.90 lakhs (Previous year Rs 20 per share amounting to Rs 5263.93 Lakhs)
- 11 Provision for Taxation includes current tax expense and deferred tax expense.
- 12 Previous period's figures have been regrouped/ rearranged wherever necessary, to make them comparable.
- 13 These results for the Quarter and Year ended March 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- May 30, 2025

ANIL S GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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

TO THE BOARD OF DIRECTORS OF FIEM INDUSTRIES LIMITED D-5, MANSAROVER GARDEN NEW DELHI-110015

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying Statement of quarterly and year to date consolidated financial results of FIEM INDUSTRIES LIMITED ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled entities for the quarter and year ended 31st March 2025, ("Consolidated annual financial results") being submitted by the holding 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, and based on the consideration of the reports of the other auditors on separate financial statements/financial information of subsidiaries, associates and jointly controlled entities, the Statement:

i. includes the results of the following entities:

| S. No. | Name of the Company | Country of Incorporation | Percentage shareholding of the company | 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 |

- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- iii. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income and other financial information of the Group for the quarter and year ended 31st March 2025.



Basis for 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 Consolidated Financial Results section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion

Management's Responsibilities for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles as 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. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid..

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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, but not for the purpose of
 expressing an opinion on the effectiveness of the company's internal control.
- 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 ability of the Group and its associates and jointly controlled entities 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 consolidated 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 Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.

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

Other Matters

- 1. The consolidated Financial Results include the unaudited Financial Results of a overseas 50:50 Joint Venture, Fiem Kyowa (HK) Mould Company Limited, whose Net loss of Rs 4.49 lakhs for the year ended 31st March 2025, are included in the accompanying consolidated financial results. Such financial information have not been audited and have been approved by the Board of directors of the respective Companies. The management of the company has converted these financial statements as per Ind AS and other accounting principle generally accepted in India, and certified these financial statements for the purpose of preparation of consolidated financial statement. Our report, in so far as it relates to this entity, is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the management, these financial statements are not material to the Group.
- 2. Two subsidiaries are located outside India whose financial statements and other financial information have been prepared in accordance with the accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the Management of the Holding Company.
- 3. The consolidated annual financial results include the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review, as required under the Listing Regulation.

Our report on the Statement is not modified in respect of the above matters.

For Anil S. Gupta & Associates
Chartered Accountants

Firm Registration Number -004061N

(Anil Kumar Gupta)

Partner

Membership No.:-083159

UDIN :- 25083159 BMJC118402

PLACE: Gurugram (HR.)

DATED: 30.05.2025



FIEM INDUSTRIES LTD.

Results Highlights Standalone: Q4FY25 & FY24-25

Financial Results Comparison (Standalone) Q4FY25 Vs Q4FY24

- 14.26% growth in Sales in Q4FY25 as compared to Q4FY24. Total Sales during Q4FY25 is Rs. 633.80 Crore as compared to Rs. 554.70 Crore in Q4FY24.
- 14.59% growth in Automotive Sales in Q4FY25 as compared to Q4FY24. Sales of "Automotive segment" during Q4FY25 is Rs 632.33 Crore as compared to Rs. 551.80 Crore in Q4FY24.
- 22.25% growth in PAT in Q4FY25 as compared to Q4FY24. PAT during Q4FY25 is Rs. 57.69 Crore as compared to PAT of Rs. 47.19 Crore in Q4FY24.

Financial Results Comparison (Standalone) Q4FY25 Vs Q3FY25

- 7.41% growth in Sales in Q4FY25 as compared to Q3FY25. Total Sales during Q4FY24 is Rs. 633.80 Crore as compared to Rs. 590.10 Crore in Q3FY25.
- 7.36% growth in Automotive Sales in Q4FY25 as compared to Q3FY25. Sales of "Automotive segment" during Q4FY25 is Rs. 632.33 Crore as compared to Rs. 589.00 Crore in Q3FY25.
- 21.68% growth in PAT in Q4FY25 as compared to Q3FY25. PAT during Q4FY25 is Rs. 57.69 Crore as compared to PAT of Rs. 47.41 Crore in Q3FY25.

Financial Results Comparison (Standalone) FY24-25 Vs FY23-24

- 19.39% growth in Sales in FY24-25 as compared to FY23-24. Sales during FY24-25 is Rs. 2404.96 Crore as compared to Rs. 2014.37 Crore in FY23-24.
- 19.57% growth in Automotive Sales in FY24-25 as compared to FY23-24 Sales of Automotive segment during FY24-25 is Rs. 2399.52 Crore as compared to Rs. 2006.75 Crore in FY23-24.
- 23.09% growth in PAT in FY24-25 as compared to FY23-24. PAT during FY24-25 is Rs. 204.14 Crore as compared to PAT of Rs. 165.84 Crore in FY23-24.

Update on Fire incident (Unit-7)

Part of one building of Unit-7 situated at Plot No. 1915, Phase-V, Rai Industrial Estate, Sonipat-131029 (Haryana) caught fire in June, 2023. The carrying value of inventories of Rs 2583.74 Lakhs (including GST reversals) and carrying value of property plant and equipment of Rs 2552.72 Lakhs (including GST reversal) was written off in the statement of profit and loss. The company has a valid insurance policy which adequately covers the losses for the inventories and reinstatement value of property plant and equipment. The recoverable amount pertaining to the loss of the inventory as stated above and loss to the extent of carrying amount of the property plant and equipment have been shown as receivable. The loss is under evaluation by the Insurance company and the outcome of the claim is subject to final assessment in due course of time. During the year, the Company has received interim / ad-hoc payments of Rs 50 Crore (Rupees Fifty Crores) from the insurer as detailed below:-

- 1) During the Quarter ended March'25- Rs. 20 Crores (Rupees Twenty Crores) received on February 21, 2025.
- 2) During the Quarter ended September'25- Rs. 30 Crores (Rupees Thirty Crores) received on September 10, 2024.

The final entries would be recorded in the books of accounts on the finalization of the claim by the insurer.

Exceptional Income - Arbitration Order against Fire Insurance short claim

A fire incident occurred on January 25, 2018 at one block of Unit-5, situated at Hosur Tamil Nadu. The claim was short assessed by the insurer amounting to Rs. 314.00 Lakhs due to application of the under-insurance clause. The Company preferred a writ against the short assessment with the Hon'ble High Court of Delhi. Hon'ble retired Supreme Court Judge was appointed as a sole arbitrator by the court vide order dated November 9,2022. The Arbitration proceeding were concluded vide order dated November 30,2024 wherein the claim of Rs 306.08 Lakhs, was accepted along with interest/other expenses of Rs. 68.87 Lakhs.



UNIT VII: Plot No. 1915, Rai Industrial Estate, Phase-V, Sonepat - 131029, Haryana (INDIA)

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E-mail: fiemunit7@fiemindustries.com

Annexure - A

The Manager,
Dept. of Corporate Services
B S E Limited
25th Floor, P. J. Towers, Dalal Street,
Fort, Mumbai - 400 001
[BSE Code: 532768]

The Manager,
Listing Department,
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra Kurla Complex
Bandra (East), Mumbai -400051
[NSE Symbol: FIEMIND]

<u>Sub:</u> <u>Declaration in respect of Audit Reports with unmodified opinion for the Financial Year ended on March 31, 2025.</u>

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; this is hereby confirmed that the Statutory Auditors of the Company, M/s Anil S Gupta & Associates, Chartered Accountants, (FRN: 004061N) have issued the Audit Reports with unmodified opinion for Standalone and Consolidated Financial Statements prepared as per 'IndAS' under Companies Act, 2013 and Audited Financial Results (Standalone and Consolidated) as prepared under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the Financial Year ended on March 31, 2025.

For Fiem Industries Limited

O.P. Gupta

Chief Financial Officer

Date: 30/05/2025 Place: Gurugram

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