FOCE INDIA LIMITED

(Authorized Distributors for India of FOCE Watches)
(Formerly known as Heighten Trading Company Private Limited)
CIN: L33100MH2001PLC130385

To,
National Stock Exchange of India Limited Exchange
Plaza Block G, C 1,
Bandra Kurla Complex,
G Block BKC, Bandra East, Mumbai,
Maharashtra 400051

Date: 13/11/2026

Symbol: FOCE

Sub: Outcome of the Board Meeting under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company, at its meeting held on November 13, 2026, inter alia, has considered and approved the following

1. Unaudited financial results (both standalone and consolidated) for the half-year ended as on 30th September, 2026;
2. Limited Review Report from the Statutory Auditor of the Company, on the aforesaid Financial Results.
3. Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 confirming that the Auditor's Report on the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the half year ended September 30, 2026, is with an unmodified opinion is enclosed as **Annexure – I;**

The Board Meeting commenced at 02:00 P.M. and concluded at 03:10 P.M.

The aforesaid information and Financial Results shall be made available on the Company's website at https://foceindia.com/

This is for your information and records.
Thanking you,

For Foce India Limited
For FOCE INDIA LIMITED
Director

ManojSitaramAgarwal
ManagingDirector
DIN:00159601

Registered Office: 4, Kingston, Shastri Nagar, Lokhandwala Complex, Andheri (W), Mumbai – 400 053
Email Id: office@foceindia.com; **Phone No**: 02226349544
Website: www.foceindia.com

FOCE INDIA LIMITED

(Authorized Distributors for India of FOCE Watches)
(Formerly known as Heighten Trading Company Private Limited)
CIN: L33100MH2001PLC130385

Annexure – I;

To,
National Stock Exchange of India Limited Exchange
Plaza Block G, C 1,
Bandra Kurla Complex,
G Block BKC, Bandra East, Mumbai,
Maharashtra 400051

Date: 13/11/2026

Symbol: FOCE

Sub: Declaration under Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We hereby confirm that pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Statutory Auditors of the Company have provided an un-modified opinion on the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the half-year ended as on 30th September, 2026.

This is for your information and records.

Thanking you,

For Foce India Limited
For FOCE INDIA LIMITED
Director

Utkarsh Agarwal
Chief Financial Officer

Registered Office: 4, Kingston, Shastri Nagar, Lokhandwala Complex, Andheri (W), Mumbai – 400 053
Email Id: office@foceindia.com; **Phone No**: 02226349544
Website: www.foceindia.com

Foce India Limited

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053

CIN : L33100MH2001PLC130385

PART I : STANDALONE UN AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th September, 2026 (Rs. In Lakhs)

Particulars	Half year ended 30.09.2026	Half year ended 31.03.2026	Half year ended 30.09.2025	Year ended 31.03.2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1. Income from operations				
a) Revenue from operations	6,560.74	3,592.12	2,070.08	5,662.20
b) Other Operating Income	-	-	-	-
	6,560.74	**3,592.12**	**2,070.08**	**5,662.20**
2. Other Income	0.68	2.29	2.29	4.58
Total Income (1 + 2)	**6,561.42**	**3,594.41**	**2,072.37**	**5,666.78**
3. Expenses				
a) Cost of materials consumed	-	-	-	-
b) Purchase of stock-in-trade	7,099.21	3,855.49	1,793.93	5,649.42
c) Changes in Inventories	(1,088.58)	(513.47)	66.91	(446.57)
d) Employee benefit expense	9.97	12.89	4.58	17.47
e) Finance Costs	17.57	32.64	38.16	70.80
f) Depreciation and amortisation expense	1.52	1.59	2.16	3.75
g) Other expenses	145.95	136.22	64.57	200.79
Total Expenses	**6,185.64**	**3,525.35**	**1,970.31**	**5,495.66**
4. Profit / (Loss) from ordinary activities before tax and exceptional items	**375.78**	**69.06**	**102.06**	**171.12**
5. Exceptional items	-	-	-	-
6. Profit /(Loss) from ordinary activities before tax	**375.78**	**69.06**	**102.06**	**171.12**
7. Tax expense:				
i) Current tax	94.58	21.40	21.71	43.11
ii) MAT Credit Entitelment	-	-	-	-
iii) Income Tax Provisons Previous years	-	0.97	-	0.97
iv) Deferred tax	-	(0.24)	-	(0.24)
8. Net Profit / (Loss) from ordinary activities after tax	**281.20**	**46.92**	**80.35**	**127.27**
9. Extraordinary items (net of tax expense)	**-**	**-**	**-**	**-**
10. Net Profit / (Loss) for the period	**281.20**	**46.92**	**80.35**	**127.27**
11. Net Profit / (Loss) after taxes, minority interest and share of profit /(loss) of associates	**281.20**	**46.92**	**80.35**	**127.27**
12. Paid-up Equity Share Capital (Face value Rs. 10/-)	1,174.30	1,174.30	489.29	1,174.30
13. Reserves excluding revaluation reserves	2,878.45	2,597.24	3,235.34	2,597.24
14. EPS (Not annualised)				
i) Basic & Diluted EPS before Extraordinary items	2.39	0.40	0.68	1.08
(ii)Basic & Diluted EPS after Extraordinary items	2.39	0.40	0.68	1.08

For and on behalf of the Board of Directors

For FOCE INDIA LIMITED

Director

Manoj Sitaram Agarwal
Managing Director
DIN: 00159601
Place : Mumbai
Date : 13-11-2026

Foce India Limited

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053
CIN : L33100MH2001PLC130385

STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30th September, 2026 (Rs. In Lakhs)

PARTICULARS	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A. EQUITY AND LIABILITIES		
1. Shareholders Funds		
(a) Share Capital	1,174.30	1,174.30
(b) Reserves and Surplus	2,878.45	2,597.24
(c) Money Received against share warrants	-	-
Sub-total - Shareholders' funds	**4,052.75**	**3,771.54**
2. Share application money pending allotment	-	-
3. Minority interest	-	-
4. Non Current Liabilities		
(a) Long Term Borrowings	-	-
(b) Deferred Tax Liabilities (net)	-	-
(c) Other Long Term Liabilities	-	-
(d) Long Term Provision	-	-
Sub-total - Non-current liabilities	**-**	**-**
5. Current liabilities		
(a) Short-term borrowings	2,910.39	6,268.51
(b) Trade payables		
Outstanding Dues to MSMEs	-	-
Outstanding Dues to Others	1,125.15	651.35
(c) Other current liabilities	5.38	14.15
d) Short-term provisions	140.19	45.61
Sub-total - Current liabilities	**4,181.10**	**6,979.61**
TOTAL - EQUITY AND LIABILITIES	**8,233.85**	**10,751.15**
B ASSETS		
1. Non-current assets		
(a) Property, Plant & Equipments (Tangible assets)	11.05	11.23
(b) Non-current investments	211.00	211.00
(c) Deferred tax assets (net)	1.53	1.53
(d) Long-term loans and advances	-	-
(e) Other non-current assets	1.05	0.55
Sub-total - Non-current assets	**224.62**	**224.30**
2. Current assets		
(a) Current investments	52.85	52.81
(b) Inventories	1,824.69	736.11
(c) Trade receivables	5,258.51	2,675.12
(d) Cash and cash equivalents	7.29	10.10
(e) Short-term loans and advances	349.01	6,818.93
(f) Other current assets	516.88	233.79
Sub-total - Current assets	**8,009.23**	**10,526.85**
Total -Assets	**8,233.85**	**10,751.15**

For and on behalf of the Board of Directors
For FOCE INDIA LIMITED

Manoj Sitaram Agarwal
Managing Director
Director
DIN: 00159601
Place : Mumbai
Date : 13-11-2026

Foce India Limited

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053

CIN : L33100MH2001PLC130385

STANDALONE UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30th September, 2026 (Rs. In Lakhs)

Particulars	As at 30.09.2026	As at 31.03.2026
	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
(1) Net Profit before Taxation	375.78	171.12
(2) Adjustments for:		
-Depreciation	1.52	3.75
-Interest & Other Income	(0.68)	(4.58)
-Discount Received	-	-
(3) Operating Loss before Working Capital Changes (1+2)	**376.63**	**170.29**
(4) Adjustments for:		
-Inventories	(1,088.58)	(446.57)
-Trade Receivables	(2,583.40)	(1,200.31)
-Short Term Loans and Advances	6,469.93	(277.44)
-Other Current assets	(283.09)	(85.24)
-Short Term Borrowings	(3,358.12)	1,609.62
-Trade Payable	473.80	259.22
- Other Current Liabilities	(8.76)	(28.89)
- Short Term Provisions	94.58	42.08
Changes in Working Capital	**(283.65)**	**(127.53)**
(5) Cash generated/(used) in Operating Activities (3+4)	**92.98**	**42.76**
(6) Less:		
-Income Tax paid	(94.58)	(44.09)
(7) Net Cash generated/(used) in Operating Activities (5-6)	**(1.60)**	**(1.32)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
-Purchase of Fixed Assets	(1.34)	(1.27)
-Earmarked Fixed Deposits against Overdraft Facility	-	-
- Purchase of Non-Investments	-	(10.00)
-Other Non-Current Assets	(0.50)	-
-Purchase of Investments	(0.04)	(9.62)
-Interest Received & Other Income	0.68	4.58
-Income from Current Investments	-	-
Net Cash generated from Investing Activities	**(1.21)**	**(16.31)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
-Share Application money	-	-
-Repayment of Loan	-	-
- Received of Loan given	-	-
-Proceeds from long-term borrowings	-	-
-Repayment of long-term borrowings	-	-
-Proceeds from issue of Shares	-	-
-Proceeds from Securities Premium on issue of Shares	-	-
Net Cash generated from Financing Activities	**-**	**-**
D. Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	**(2.81)**	**(17.64)**
Less:		
E1.Cash and Cash Equivalents at the beginning of the period	10.10	27.73
E2. Cash and Cash Equivalents at the end of the period	**7.29**	**10.10**

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 on Cash Flow Statement notified by the Companies (Accounting Standards) Rules, 2021.

2. Cash and Cash Equivalents include:

Particulars	As at 30.09.2026	As at 31.03.2026
	(Unaudited)	(Audited)
- Cash in Hand	5.66	8.62
- With Schedule Banks:		
In Current Accounts	1.63	1.47
- In Fixed Deposits Accounts (with maturity less than 3 months)	-	-
Total	**7.29**	**10.10**

3. Previous year's figures have been regrouped and/or rearranged wherever found necessary.

For Foce India Limited

For FOCE INDIA LIMITED

Manoj Sitaram Agarwal
Managing Director
DIN: 00159601

Director

Place : Mumbai
Date : 13-11-2026

Other Notes :

1.The Company's Standalone Financial results for the half year ended 30th September, 2026 have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on 13th November 2026.

2.Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.

3.The above results are also available on our website www.foce.india.com and the stock exchange www.nseindia.com

4. The Company is engaged only in trading activities and there are no separate reportable segments as per AS 17. Therefore, segment reporting is not applicable on our company at standalone basis.

5. Pursuant to the bonus issue of equity shares in the ratio of 7:5 during FY 2025-26, earnings per share for the comparative half year ended 30th September, 2025 has been restated in accordance with AS 20.

6. The figures for the half year ended 31st March, 2026 are the balancing figures between the audited figures for the financial year ended 31st March, 2026 and the published unaudited figures for the half year ended 30th September, 2025.

By Order of the Board
For Foce India Limited

For FOCE INDIA LIMITED

Manoj Sitaram Agarwal
Managing Director
DIN:00159601

Director

Place : Mumbai
Date : 13-11-2026

Foce India Limited

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053

CIN : L33100MH2001PLC130385

PART I : CONSOLIDATED UN AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2026 (Rs. In Lakhs)

Particulars	Consolidated Half year ended 30.09.2026	Consolidated Half year ended 31.03.2026	Consolidated Half year ended 30.09.2025	Consolidated Year ended 31.03.2026
	(Un Audited)	(Audited)	(Un Audited)	(Audited)
1. Income from operations				
a) Revenue from operations	9,206.72	8,670.34	5,861.54	14,531.88
b) Other Operating Income	-	-	-	-
	9,206.72	**8,670.34**	**5,861.54**	**14,531.88**
2. Other Income	10.11	18.89	20.48	39.37
Total Income (1 + 2)	**9,216.83**	**8,689.23**	**5,882.02**	**14,571.25**
3. Expenses				
a) Cost of materials consumed	-	-	-	-
b) Purchase of stock-in-trade	7,811.80	7,070.25	8,384.27	15,454.52
c) Changes in Inventories	(1.42)	45.89	(3,537.27)	(3,491.37)
d) Employee benefit expense	25.44	18.50	24.24	42.74
e) Finance Costs	137.78	102.08	38.16	140.24
f) Depreciation and amortisation expense	33.25	10.06	19.89	29.95
g) Other expenses	257.77	332.02	193.28	525.30
Total Expenses	**8,264.63**	7,578.80	**5,122.58**	**12,701.38**
4. Profit / (Loss) from ordinary activities before tax and exceptional items	**952.20**	**1,110.43**	**759.45**	**1,869.88**
5. Exceptional items	-	-	-	-
6. Profit /(Loss) from ordinary activities before tax	**952.20**	**1,110.43**	**759.45**	**1,869.88**
7. Tax expense:				
i) Current tax	223.21	196.96	178.56	375.52
ii) MAT Credit Entitelment	-	-	-	-
iii) Income Tax Provisons Previous years	4.14	21.84	-	21.84
ii) Deferred tax	-	(2.21)	-	(2.21)
8. Net Profit / (Loss) from ordinary activities after tax	**724.85**	**893.84**	**580.89**	**1,474.73**
9. Extraordinary items (net of tax expense)	**-**	-	**-**	**-**
10. Net Profit / (Loss) for the period	**724.85**	**893.84**	**580.89**	**1,474.73**
11. Less: Pre-Acquisition loss	**-**	**-**	**-**	**-**
12. Less: Minority Share	-	-	-	**-**
11. Net Profit / (Loss) after taxes, minority interest and	**724.85**	**893.84**	**580.89**	**1,474.73**
12. Paid-up Equity Share Capital (Face value Rs. 10/-)	1,174.30	1,174.30	489.29	1,174.30
13. Reserves excluding revaluation reserves	8,906.57	8,181.72	7,972.89	8,181.72
14. EPS (Not annualised)				
(i) Basic & Diluted EPS before Extraordinary items	6.17	7.61	4.95	12.56
(ii)Basic & Diluted EPS after Extraordinary items	6.17	7.61	4.95	12.56

For and on behalf of the Board of Directors

For FOCE INDIA LIMITED

Director

Manoj Sitaram Agarwal
Managing Director
DIN:00159601
Date : 13-11-2026
Place : Mumbai

Foce India Limited

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053

CIN : L33100MH2001PLC130385

CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30th September, 2026 (Rs. In Lakhs)

PARTICULARS	Consolidated As at 30.09.2026	Consolidated As at 31.03.2026
	(Un Audited)	(Audited)
A. EQUITY AND LIABILITIES		
1. Shareholders Funds		
(a) Share Capital	1,174.30	1,174.30
(b) Reserves and Surplus	8,906.57	8,181.72
(c) Money Received against share warrants	-	-
Sub-total - Shareholders' funds	**10,080.87**	**9,356.02**
2. Share application money pending allotment	-	-
3. Minority interest	-	-
4. Non Current Liabilities		
(a) Long Term Borrowings	3,440.79	206.45
(b) Deferred Tax Liabilities (net)	-	-
(c) Other Long Term Liabilities	299.83	299.83
(d) Long Term Provision	-	-
Sub-total - Non-current liabilities	**3,740.61**	**506.28**
5. Current liabilities		
(a) Short-term borrowings	2,245.70	4,584.40
(b) Trade payables		
Outstanding Dues to MSMEs	-	-
Outstanding Dues to Others	2,784.19	2,923.57
(c) Other current liabilities	3,050.83	2,208.47
d) Short-term provisions	1,026.04	785.84
Sub-total - Current liabilities	**9,106.77**	**10,502.29**
TOTAL - EQUITY AND LIABILITIES	**22,928.25**	**20,364.58**
B ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipments & Intangible assets	230.82	262.72
(b) Non-current investments	7,630.67	7,629.41
(c) Deferred tax assets (net)	7.82	7.82
(d) Long-term loans and advances	-	-
(e) Other non-current assets	27.53	27.28
(f) Goodwill on consolidation	-	-
Sub-total - Non-current assets	**7,896.85**	**7,927.23**
2. Current assets		
(a) Current investments	74.19	74.14
(b) Inventories	3,807.05	3,805.63
(c) Trade receivables	8,638.49	7,121.98
(d) Cash and cash equivalents	707.33	48.57
(e) Short-term loans and advances	0.25	-
(f) Other current assets	1,804.10	1,387.02
Sub-total - Current assets	**15,031.41**	**12,437.35**
Total -Assets	**22,928.25**	**20,364.58**

For and on behalf of the Board of Directors

For FOCE INDIA LIMITED

Director

Manoj Sitaram Agarwal
Managing Director
DIN:00159601
Place : Mumbai
Date : 13-11-2026

Foce India Limited

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053

CIN : L33100MH2001PLC130385

CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30th September, 2026 (Rs. In Lakhs)

Particulars	Consolidated As at 30.09.2026	Consolidated As at 31.03.2026
	(Un Audited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
(1) Net Profit before Taxation	952.20	1,870.16
(2) Adjustments for:	-	-
-Depreciation	33.25	29.95
-Interest & Other Income	(10.11)	(39.37)
Excess Provision of Income Tax of Earlier years	-	-
-Discount Received	-	-
(3) Operating Loss before Working Capital Changes (1+2)	**975.34**	**1,860.73**
(4) Adjustments for:		
-Inventories	(1.42)	(3,491.37)
-Trade Receivables	(1,516.51)	(1,356.17)
-Short Term Loans and Advances	(0.25)	(1,806.42)
-Other Current assets	(417.08)	36.20
-Short Term Borrowings	(2,338.70)	3,401.29
-Trade Payable	(139.38)	1,135.03
- Other Current Liabilities	842.36	(35.42)
- Short Term Provisions	240.20	777.91
Changes in Working Capital	**(3,330.78)**	**(1,338.96)**
(5) Cash generated/(used) in Operating Activities (3+4)	(2,355.44)	521.78
(6) Less:		
-Income Tax paid	(227.35)	(397.36)
(7) Net Cash generated/(used) in Operating Activities (5-6)	**(2,582.79)**	**124.42**
B. CASH FLOW FROM INVESTING ACTIVITIES		
-Purchase of Fixed Assets	(1.34)	(214.46)
-Earmarked Fixed Deposits against Overdraft Facility	-	-
-Sale of Investment	-	-
-Purchase of Non Current Investments	(1.27)	(461.30)
-Purchase of Current Investments	(0.04)	12.00
-Long Term loan given	-	-
-Interest and Other Income	10.11	16.53
-Other non-current assets	(0.25)	(19.63)
Net Cash generated from Investing Activities	**7.21**	**(666.86)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
-Share Application money	-	-
-Repayment of Loan	-	-
- Received of Loan given	-	-
-Proceeds from long-term borrowings	3,234.34	506.28
-Repayment of long-term borrowings	-	-
-Proceeds from issue of Shares	-	-
-Proceeds from issue of Shares of subsidiaries company (Minority)	-	-
-Proceeds from Securities Premium on issue of Shares	-	-
Net Cash generated from Financing Activities	**3,234.34**	**506.28**
D. Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	**658.76**	**(36.17)**
Less:		
E1.Cash and Cash Equivalents at the beginning of the period	**48.57**	**84.27**
E2. Cash and Cash Equivalents at the end of the period	**707.33**	**48.57**

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 on Cash Flow Statement notified by the Companies (Accounting Standards) Rules, 2021.

2. Cash and Cash Equivalents include:

Particulars	Consolidated As at 30.09.2026	Consolidated As at 31.03.2026
	(Un Audited)	(Audited)
- Cash in Hand	10.64	13.83
- With Schedule Banks:		
In Current Accounts	696.69	34.74
- In Fixed Deposits Accounts (with maturity less than 3 months)	-	-
Total	**707.33**	**48.57**

3. Previous year's figures have been regrouped and/or rearranged wherever found necessary.

For Foce India Limited

For FOCE INDIA LIMITED

Director

Manoj Sitaram Agarwal
Managing Director
DIN:00159601
Place : Mumbai
Date : 13-11-2026

Other Notes :

1.The Company's Consolidated Financial results for the half year ended 30th September, 2026 have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on 13th November 2026.

2.Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.

3.The above results are also available on our website www.foce.india.com and the stock exchange www.nseindia.com

4. The consolidated results include Foce India Limited and its wholly owned subsidiaries FO Industries Private Limited, Foce Realty Solutions Private Limited and Foce Digital Solutions Private Limited.

5. EPS for the half year ended 30th September, 2025 restated for the 7:5 bonus issue. Figures for the half year ended 31st March, 2026 are the balancing figures between audited FY 2025-26 figures and published unaudited figures for the half year ended 30th September, 2025.

6. Segment information as per AS 17 "Segment Reporting" for the consolidated results (Trading, Renting and Manufacturing activities) is given separately in the segment-wise revenue, results and capital employed statement.

By Order of the Board
For Foce India Limited

For FOCE INDIA LIMITED

Director

Manoj Sitaram Agarwal
Managing Director
DIN:00159601
Place : Mumbai
Date : 13-11-2026

FOCE India Limited

(Formerly known as Heighten Trading Company Pvt. Ltd.)

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053

CIN : L33100MH2001PLC130385

(Rs in Lakhs.)

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

Particulars	Half Year ended 30.09.2026	Half Year ended 31.03.2026	Half Year ended 30.09.2025	Year ended 31.03.2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1. Segment Revenue (Net Sales/Income from each segment should be disclosed under this head)				
(a) Segment A - Trading Activities	8,146.62	5,940.45	4,928.82	10,869.27
(b) Segment B - Renting Activities	308.83	200.74	151.52	352.26
(c) Segment C - Manufacturing Activities	751.27	2,544.90	765.46	3,310.36
Net Sales/Income from Operations	**9,206.72**	**8,686.09**	**5,845.80**	**14,531.88**
2. Segment Results [Profit/(Loss) before tax and interest from each				
(a) Segment A - Trading Activities	593.48	256.25	506.11	762.36
(b) Segment B - Renting Activities	282.87	192.60	151.52	344.12
(c) Segment C - Manufacturing Activities	208.80	744.77	119.50	864.27
Total Income (1 + 2)	**1,085.15**	**1,193.62**	**777.13**	**1,970.74**
Less:				
(i) Interest expenses	137.78	102.08	38.16	140.24
(ii) Unallocated Corporate Expenses	5.28	-	-	-
(iii) Other Income	10.11	34.80	4.57	39.37
Total Profit before Tax	**952.20**	**1,126.34**	**743.54**	**1,869.88**
Less: Tax Expense	227.35	278.59	116.56	395.15
Total Profit after Tax	**724.85**	**847.76**	**626.97**	**1,474.73**
3. Capital Employed				
(a) Segment A - Trading Activities	3,473.41	2,144.99	3,724.63	2,144.99
(b) Segment B - Renting Activities	7,147.64	7,147.64	1,020.20	7,147.64
(c) Segment C - Manufacturing Activities	(540.17)	63.40	3,717.35	63.40
Total Capital Employed	**10,080.87**	**9,356.02**	**8,462.19**	**9,356.02**

For and on behalf of the Board of Directors

For FOCE INDIA LIMITED

Director

Manoj Sitaram Agarwal
Managing Director
DIN:00159601
Date : 13-11-2026

SDG & CO
Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

Review Report to
The Board of Directors
Foce India Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Foce India Limited (the "Company") for half year ended 30th September, 2026, (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations')

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard AS 25 (Interim Financial Reporting) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. **Conclusion**

   Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the aforesaid Indian Accounting Standards and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, SDG & Co

Chartered Accountants
Firm Registration No.:137864W

SDG & CO. FRN : 137864W MUMBAI CHARTERED ACCOUNTANTS

Vrunda Patel
(Partner)
Membership No.: 619686
UDIN: 26619686WMXRKX3488
Place: Vadodara
Date: 13-11-2026

912, Corporate Annexe, Sonawala Road, Near UdyogBhawan, Goregaon East, Mumbai – 400063
Mobile no:-7400281302; **E-mail ID:** prof.sdgandco@gmail.com; **Website:** www.sdgco.in

SDG & CO
Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

Review Report to
The Board of Directors
Foce India Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Foce India Limited (the "Company") for half year ended 30th September, 2026, (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations')

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard AS 25 (Interim Financial Reporting) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. The Statement includes the results of the following entities:

   - FOCE India Limited – Parent Company
   - FO Industries Private Limited (Subsidiary Company) (100 % Holding)
   - FOCE Realty Private Limited (Subsidiary Company) (100 % Holding)
   - FOCE Digital Solutions Private Limited (Subsidiary Company) (100% Holding)

5. **Conclusion**

   Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the aforesaid Indian Accounting Standards and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, SDG & Co

Chartered Accountants
Firm Registration No.:137864W

SDG & CO. FRN : 137864W MUMBAI CHARTERED ACCOUNTANTS

Vrunda Patel
(Partner)
Membership No.: 619686
UDIN: 26619686WHNQWH2705
Place: Vadodara
Date: 13-11-2026

912, Corporate Annexe, Sonawala Road, Near UdyogBhawan, Goregaon East, Mumbai – 400063
Mobile no:-7400281302; **E-mail ID:** prof.sdgandco@gmail.com; **Website:** www.sdgco.in