



FOCE INDIA LIMITED

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

Date: 20.02.2026

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

Symbol: FOCE

Sir/Madam,

Sub: Submission of Revised Financial Results for the half year ended 30.09.2025 with inclusion of comparative cash flow figures as on 30.09.2024

With reference to the email communication received from the Exchange on the captioned subject wherein the Exchange has highlighted that Financial results submitted for the half year ended 30.09.2025 is not as per format prescribed under Schedule III of the Companies Act, 2013 or as per Indian Accounting Standard Comparative figures of Sep 2024 not disclosed in Cash Flow Statement, we hereby submit the revised financial results incorporating the Cash Flow Statement with appropriate comparative figures for the half year ended 30 September 2024, in compliance with the applicable provisions of Schedule III to the Companies Act, 2013 and the relevant Accounting Standards.

We trust that the enclosed revised financial results adequately address the observations raised by the Exchange.

Kindly take the same on record.

Thanking You,

For Foce India Limited



Manoj Sitaram Agarwal
Managing Director
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

Date: 14.11.2025

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

Symbol: FOCE

Sir/Madam,

Sub: Outcome of Board Meeting of the Company held on 14th November, 2025

Pursuant to provisions of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at its meeting held today considered and approved the unaudited financial results (both standalone and consolidated) for the half-year ended as on 30th September, 2025 together with the Limited Review Report.

Pursuant to provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

- Unaudited financial results (both standalone and consolidated) for the half-year ended as on 30th September, 2025.
- Limited Review Report from the Statutory Auditor of the Company, on the aforesaid Financial Results.

The meeting commenced at 11:30 a.m. and concluded at 10:30 p.m.
We hereby request you to take the above information on your records.

Thanking you,

For Foce India Limited



Manoj Sitaram Agarwal
Managing Director
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

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

CIN : L33100MH2001PLC130385

PART I: STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025 (Rs. In Lakhs)

Particulars	Half year ended 30.09.2025	Half year ended 31.03.2025	Half year ended 30.09.2024	Year ended 31.03.2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1. Income from operations				
a) Revenue from operations	2,070.08	2,686.45	895.45	3,581.90
b) Other Operating Income		-		
2. Other Income	2,070.08	2,686.45	895.45	3,581.90
	2.29	2.13	3.13	5.26
Total Income (1 + 2)	2,072.37	2,688.58	898.58	3,587.16
3. Expenses				
a) Cost of materials consumed	1,793.93	-	-	-
b) Purchase of stock-in-trade	66.91	2,641.84	860.71	3,502.55
c) Changes in Inventories	4.58	(94.98)	(125.29)	(220.27)
d) Employee benefit expense	38.16	10.24	7.94	18.18
e) Finance Costs	2.16	10.47	-	10.47
f) Depreciation and amortisation expense	64.57	1.77	1.23	3.00
g) Other expenses	-	32.49	110.45	142.94
Total Expenses	1,970.31	2,601.82	855.04	3,456.86
4. Profit / (Loss) from ordinary activities before tax and exceptional items	102.06	86.76	43.54	130.30
5. Exceptional items	-	-	-	-
6. Profit / (Loss) from ordinary activities before tax	102.06	86.76	43.54	130.30
7. Tax expense:				
i) Current tax	21.71	21.72	10.96	32.68
ii) MAT Credit Entitlement	-	-	-	-
iii) Income Tax Provisions Previous years	-	-	-	-
iv) Deferred tax	-	0.12	-	0.12
8. Net Profit / (Loss) from ordinary activities after tax	80.35	64.92	32.58	97.50
9. Extraordinary items (net of tax expense)	-	-	-	-
10. Net Profit / (Loss) for the period	80.35	64.92	32.58	97.50
11. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates	80.35	64.92	32.58	97.50
12. Paid-up Equity Share Capital (Face value Rs. 10/-)	489.29	489.29	489.29	489.29
13. Reserves excluding revaluation reserves	3,235.34	64.52	3,090.47	3,154.99
14. EPS (Not annualised)	-			
i) Basic & Diluted EPS before Extraordinary items	1.64	1.33	0.67	1.99
(ii) Basic & Diluted EPS after Extraordinary items	1.64	1.32	0.67	1.99

For and on behalf of the Board of Directors


 Manoj Sitaram Agarwal
 Managing Director
 DIN: 00159601
 Place : Mumbai
 Date : 14-11-2025



Foce India Limited

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

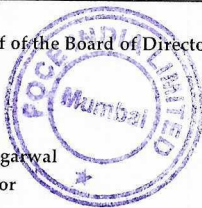
STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2025 (Rs. In Lakhs)

PARTICULARS	Half year ended 30.09.2025	Year ended 31.03.2025
	(Unaudited)	(Audited)
A. EQUITY AND LIABILITIES		
1. Shareholders Funds		
(a) Share Capital	489.29	489.29
(b) Reserves and Surplus	3,235.34	3,154.99
(c) Money Received against share warrants		
Sub-total - Shareholders' funds	3,724.63	3,644.28
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	5,828.84	4,658.89
(b) Trade payables		
Outstanding Dues to MSMEs	-	-
Outstanding Dues to Others	709.29	392.13
(c) Other current liabilities	240.96	43.03
d) Short-term provisions	58.98	3.53
Sub-total - Current liabilities	6,838.08	5,097.58
TOTAL - EQUITY AND LIABILITIES	10,562.71	8,741.86
B ASSETS		
1. Non-current assets		
(a) Property, Plant & Equipments (Tangible assets)	15.95	13.71
(b) Non-current investments	211.00	201.00
(c) Deferred tax assets (net)	1.29	1.29
(d) Long-term loans and advances	-	-
(e) Other non-current assets	0.65	0.55
Sub-total - Non-current assets	228.88	216.55
2. Current assets		
(a) Current investments	50.10	43.19
(b) Inventories	222.63	289.54
(c) Trade receivables	2,342.85	1,474.80
(d) Cash and cash equivalents	7.28	27.73
(e) Short-term loans and advances	7,411.17	6,541.49
(f) Other current assets	299.80	148.55
Sub-total - Current assets	10,333.82	8,525.31
Total -Assets	10,562.71	8,741.86

For and on behalf of the Board of Directors



Manoj Sitaram Agarwal
Managing Director
DIN: 00159601
Place : Mumbai
Date : 14-11-2025



Foce India Limited

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

CIN: L33100MH2001PLC130385

STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025 (Rs. In Lakhs)

Particulars	Half Year Ended 30.09.2025	Year Ended 31.03.2025	Half Year Ended 30.09.2024
	(Unaudited)	(Audited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES			
(1) Net Profit Before Taxation	102.06	130.30	43.54
(2) Adjustments for:			
-Depreciation	2.16	3.00	1.23
-Interest & Other Income	(2.29)	(5.26)	(3.13)
-Discount Received	-	-	-
(3) Operating Profit / (Loss) before Working Capital Changes (1+2)	101.93	128.04	41.64
(4) Adjustments for :			
-Inventories	66.91	(220.27)	(125.29)
-Trade Receivables	(868.04)	(1,033.83)	(303.79)
-Short Term Loans and Advances	(869.68)	(1,424.86)	(718.22)
-Other Current Assets	(151.25)	(31.75)	23.06
-Short Term Borrowings	1,169.95	2,220.32	832.49
-Trade Payables	317.17	329.82	178.26
-Other Current Liabilities	197.93	35.26	(2.28)
-Short Term Provisions	55.45	0.06	32.60
Changes in Working Capital	(81.56)	(125.25)	(83.17)
(5) Cash generated/ (used) in Operating Activities (3+4)	20.37	2.79	(41.53)
(6) Less:			
-Income tax paid	(21.71)	(32.68)	(10.96)
(7) Net Cash generated/ (used) in operating Activities (5-6)	(1.34)	(29.89)	(52.49)
B. CASH FLOW FROM INVESTING ACTIVITIES			
-Purchase of Fixed Asset	(4.40)	(10.46)	(2.52)
-Earmarked Fixed Deposits against Overdraft Facility	-	-	-
-Purchase of Non- Investments	(10.00)	-	-
-Other Non-Current Assets	(0.10)	(0.10)	(0.10)
-Purchase of Investment	(6.90)	(43.19)	-
-Interest Received & Other Income	2.29	5.26	3.13
Net Cash generated from Investing Activities	(19.11)	(48.49)	0.52
C. CASH FLOW FROM FINANCING ACTIVITIES			
-Share Application Money	-	-	-
-Repayment of Loan	-	-	-
-Received of Loan given	-	-	-
-Proceed 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	-	-	-
Net increase / (decrease) in Cash and Cash Equivalents (A+B+C)	(20.45)	(78.39)	(51.97)
Less :	-	-	-
E1.Cash and Cash Equivalents at the beginning of the year	27.73	106.12	106.12
E2.Cash and Cash Equivalents at the end of the year	7.28	27.73	54.15
Notes :			
1. The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting standards -3 on Cash flow statements notified by companies (Accounting standard) Rules 2006			
2. Cash and Cash Equivalents include:			
	Half Year Ended 30.09.2025	Year Ended 31.03.2025	Half Year Ended 30.09.2024
	(Unaudited)	(Audited)	(Unaudited)
-Cash in hand	6.30	6.30	5.45
-With Schedule Banks:			
In Current Accounts	0.98	21.43	48.70
-In fixed Deposits accounts (with maturity less than 3 months)			
Total	7.28	27.73	54.15

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

For Foce India Limited




Manoj Sitaram Agarwal
Managing Director
DIN: 00159601

Place: Mumbai
Date : 14-11-2025

Other Notes :

- 1.The Company,s Standalone Financial results for the year ended 31st March, 2025 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 14th November, 2025
- 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.

By Order of the Board
For Foce India Limited



Manoj Sitaran Agarwal
Managing Director
DIN:00159601



Place : Mumbai
Date : 14-11-2025



SDG & CO
Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

**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, 2025, (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

**Varish Sunil Shah
(Partner)**

Membership No.: 611014

UDIN: 25611014611014611014611014

Place: Mumbai

Date: 14-11-2025



Foce India Limited

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

CIN : L33100MH2001PLC130385

PART I : CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025 (Rs. In Lakhs)

Particulars	Consolidated Half year ended 30.09.2025	Consolidated Half year ended 31.03.2025	Consolidated Half year ended 30.09.2024	Consolidated Year ended 31.03.2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1. Income from operations				
a) Revenue from operations	5,861.54	7,031.48	3,393.68	10,425.16
b) Other Operating Income		(17.55)	17.55	-
2. Other Income	5,861.54	7,013.93	3,411.24	10,425.16
	20.48	39.25	-	39.25
Total Income (1 + 2)	5,882.02	7,053.18	3,411.24	10,464.42
3. Expenses				
a) Cost of materials consumed	8,384.27	-	-	-
b) Purchase of stock-in-trade		5,979.38	2,497.89	8,477.27
c) Changes in Inventories	(3,537.27)	(72.43)	(149.85)	(222.28)
d) Employee benefit expense	24.24	21.27	17.38	38.65
e) Finance Costs	38.16	55.26	3.90	59.16
f) Depreciation and amortisation expense	19.89	11.99	11.57	23.56
g) Other expenses	193.28	120.50	175.85	296.35
Total Expenses	5,122.58	6,115.98	2,556.74	8,672.72
4. Profit / (Loss) from ordinary activities before tax and exceptional items	759.45	937.20	854.48	1,791.70
5. Exceptional items	-	-	-	-
6. Profit / (Loss) from ordinary activities before tax	759.45	937.20	854.48	1,791.70
7. Tax expense:				
i) Current tax	178.56	184.36	168.15	352.51
ii) MAT Credit Entitlement		-	-	-
iii) Income Tax Provisions Previous years	-	-	-	-
ii) Deferred tax	-	(1.04)	(0.00)	(1.04)
8. Net Profit / (Loss) from ordinary activities after tax	580.89	753.88	686.32	1,440.23
9. Extraordinary items (net of tax expense)	-	-	-	-
10. Net Profit / (Loss) for the period	580.89	753.88	686.32	1,440.23
11. Less: Pre-Acquisition loss				-
12. Less: Minority Share		-		-
11. Net Profit / (Loss) after taxes, minority interest and	580.89	753.88	686.32	1,440.23
12. Paid-up Equity Share Capital (Face value Rs. 10/-)	489.29	489.29	489.29	489.29
13. Reserves excluding revaluation reserves	7,972.89	753.89	6,638.11	7,392.00
14. EPS (Not annualised)				
(i) Basic & Diluted EPS before Extraordinary items	11.87	15.40	14.03	29.43
(ii) Basic & Diluted EPS after Extraordinary items	11.87	15.40	14.03	29.43

For and on behalf of the Board of Directors



Manoj Sitaram Agarwal
Managing Director

DIN:00159601

Date : 14-11-2025

Place : Mumbai



Foce India Limited

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

CIN : L33100MH2001PLC130385

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2025 (Rs. In Lakhs)

PARTICULARS	Consolidated Half year ended 30.09.2025	Consolidated Year ended 31.03.2025
	(Unaudited)	(Audited)
A. EQUITY AND LIABILITIES		
1. Shareholders Funds		
(a) Share Capital	489.29	489.29
(b) Reserves and Surplus	7,972.89	7,392.00
(c) Money Received against share warrants		
Sub-total - Shareholders' funds	8,462.19	7,881.29
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	4,258.17	3,008.48
(b) Trade payables		
Outstanding Dues to MSMEs		-
Outstanding Dues to Others	2,061.71	1,788.55
(c) Other current liabilities	4,232.64	2,243.96
d) Short-term provisions	185.20	7.60
Sub-total - Current liabilities	10,737.71	7,048.59
TOTAL - EQUITY AND LIABILITIES	19,199.90	14,929.88
B ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipments & Intangible assets	63.41	78.21
(b) Non-current investments	7,510.87	7,178.11
(c) Deferred tax assets (net)	5.61	5.61
(d) Long-term loans and advances	-	-
(e) Other non-current assets	7.75	7.65
(f) Goodwill on consolidation		-
Sub-total - Non-current assets	7,587.63	7,269.58
2. Current assets		
(a) Current investments	70.87	63.30
(b) Inventories	3,851.53	314.26
(c) Trade receivables	6,751.53	5,765.81
(d) Cash and cash equivalents	78.56	84.27
(e) Short-term loans and advances	140.90	9.73
(f) Other current assets	718.88	1,422.93
Sub-total - Current assets	11,612.27	7,660.31
Total -Assets	19,199.90	14,929.88

For and on behalf of the Board of Directors




Manoj Sitaram Agarwal
 Managing Director
 DIN:00159601
 Place : Mumbai
 Date : 14-11-2025

Foce India Limited

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

CIN: L33100MH2001PLC130385

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025 (Rs. In Lakhs)

Particulars	Consolidated Half Year Ended 30.09.2025	Consolidated Year Ended 31.03.2025	Consolidated Half Year Ended 30.09.2024
	(Unaudited)	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES			
(1) Net Profit Before Taxation	759.45	1,791.70	854.48
(2) <i>Adjustments for:</i>			
-Depreciation	19.89	23.56	11.57
-Interest & Other Income	(20.48)	(39.25)	(17.55)
-Excess Provision of Income Tax of Earlier years	-	-	-
-Discount Received	-	-	-
(3) Operating Profit / (Loss) before Working Capital Changes (1+2)	758.86	1,776.01	848.50
(4) <i>Adjustments for :</i>			
-Inventories	(3,537.27)	(222.28)	(149.85)
-Trade Receivables	(985.72)	(1,252.62)	256.78
-Short Term Loans and Advances	(131.17)	(9.73)	-
-Other Current Assets	704.05	(843.88)	52.08
-Short Term Borrowings	1,249.69	822.68	183.10
-Trade Payables	273.16	(350.72)	(380.42)
-Other Current Liabilities	1,988.68	1,974.15	(110.20)
-Short Term Provisions	177.60	(16.50)	59.63
Changes in Working Capital	(260.98)	101.10	(88.89)
(5) Cash generated/ (used) in Operating Activities (3+4)	497.88	1,877.11	759.61
(6) <i>Less:</i>			
-Income tax paid	(178.56)	(352.51)	(168.15)
(7) Net Cash generated/ (used) in operating Activities (5-6)	319.32	1,524.60	591.46
B. CASH FLOW FROM INVESTING ACTIVITIES			
-Purchase of Fixed Asset	(5.08)	(12.62)	(4.68)
-Earmarked Fixed Deposits against Overdraft Facility	-	-	-
-Sale of Investment	-	-	-
-Purchase of Non current Investments	(332.76)	(1,548.74)	(612.30)
-Purchase of Current Investments	(7.57)	(63.30)	-
-Long Term Loan given	-	-	-
-Interest and Other Income	20.48	39.25	17.55
-Other non current assets	(0.10)	(0.45)	(0.35)
Net Cash generated from Investing Activities	(325.03)	(1,585.86)	(599.77)
C. CASH FLOW FROM FINANCING ACTIVITIES			
-Share Application Money	-	-	-
-Repayment of Loan	-	-	-
-Received of Loan given	-	-	-
-Proceed from long term borrowings	-	-	-
-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	-	-	-
D. Net increase / (decrease) in Cash and Cash Equivalents (A+B+C)	(5.71)	(61.26)	(8.31)
<i>Less :</i>			
E1.Cash and Cash Equivalents at the beginning of the year	84.27	145.53	145.53
E2.Cash and Cash Equivalents at the end of the year	78.56	84.27	137.21
Notes :			
1. The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting standards -3 on Cash flow statements notified by companies (Accounting standard) Rules 2006			
2. Cash and Cash Equivalents include:			
Particulars	Consolidated Half Year Ended 30.09.2025	Consolidated Year Ended 31.03.2025	Consolidated Half Year Ended 30.09.2024
	(Unaudited)	(Unaudited)	(Unaudited)
-Cash in hand	14.62	14.74	9.93
-With Schedule Banks:			
In Current Accounts	63.94	69.53	127.28
-In fixed Deposits accounts (with maturity less than 3 months)	-	-	-
Total	78.56	84.27	137.21

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

For Foce India Limited





 Manoj Agarwal
 Managing Director
 DIN: 00159601

Place : Mumbai
Date : 14-11-2025

Other Notes :

- 1.The Company's Consolidated Financial results for the half year ended 30th September, 2025 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 14th November, 2025.
- 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

By Order of the Board
For Foce India Limited


Manoj Sitaram Agarwal
Managing Director
DIN:00159601



Place : Mumbai
Date : 14-11-2025

FOCE India Limited

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

CIN : L33100MH2001PLC130385

(Amount in Rs.)

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025 (Rs. In Lakhs)

Particulars	Half Year ended 30.09.2025	Half Year ended 31.03.2025	Half Year ended 30.09.2024	Year ended 31.03.2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1. Segment Revenue				
(Net Sales/Income from each segment should be disclosed under this head)				
(a) Segment A - Trading and Manufacturing Activities	2,835.54	3,664.53	3,178.74	6,843.26
(b) Segment B - Real estate activities	3,010.25	3,366.95	214.95	3,581.90
Net Sales/Income from Operations	5,845.80	7,031.48	3,393.68	10,425.16
2. Segment Results				
[Profit/(Loss) before tax and interest from each segment]				
(a) Segment A - Trading Activities	365.89	1,050.22	625.88	1,676.10
(b) Segment B - Real estate activities	411.24	3,404.93	214.95	3,619.88
Total Income (1 + 2)	777.13	4,455.15	840.83	5,295.98
Less:				
(i) Interest expenses	38.16	6.57	3.90	10.47
(ii) Unallocated Corporate Expenses				
(iii) Other Income	4.57	-4.82	17.55	12.73
Total Profit before Tax	743.53	4,443.77	854.48	5,298.25
Less: Tax Expense	116.56	9.42	168.15	177.57
Total Profit after Tax	626.97	4,434.34	686.34	5,120.68
3. Capital Employed				
(a) Segment A - Trading and Manufacturing Activities	7,441.98	5,319.25	763.42	6,082.67
(b) Segment B - Real estate activities	1,020.20	-4,565.36	6,363.98	1,798.62
Total Capital Employed	8,462.19	753.89	7,127.40	7,881.29

For and on behalf of the Board of Directors



Manoj Sitaram Agarwal
Managing Director
DIN:00159601
Date : 14-11-2025





SDG & CO
Chartered Accountants

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE CONSOLIDATED UNAUDITED
FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025**

**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, 2025, (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

Varish Shah
**Varish Sunil Shah
(Partner)**

Membership No.: 611014

UDIN: 256110143NUI

Place: Mumbai

Date: 14-11-2025



912, Corporate Annexe, Sonawala Road, Near Udyog Bhawan, Goregaon East, Mumbai – 400063
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