

**HEAD OFFICE :** 101/102, Parmesh Plaza, 1213, Sadashiv Peth, Near Hatti Ganpati, Pune - 411 030.  
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Ref. :

Date :

**INDEPENDENT AUDITORS' LIMITED REVIEW REPORT**

**On Unaudited Financial Results of Sintercom India Limited for the Quarter and Half Year  
Ended September 30, 2025**

**(Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure  
Requirements) Regulations, 2015 (as amended))**

**To,  
The Board of Directors of  
Sintercom India Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Sintercom India Limited** (the "Company") for the quarter and half year ended on September 30, 2025 ("the Statement") being submitted by the Company pursuant to Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the listing regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review



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procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Patki & Soman**  
**Chartered Accountants**  
**Firm Reg. No. 107830W**



*S. S. Kulkarni*

**Shripad S. Kulkarni**  
**(Partner)**

**Membership No. 121287**

**Date: 12/11/2025**

**Place: Pune**

**UDIN: 25121287BMIADY7432**

CIN: L29299PN2007PLC129627

Website: [www.sintercom.co.in](http://www.sintercom.co.in) Email: [investor@sintercom.co.in](mailto:investor@sintercom.co.in)

(Figures in ₹000 except per share data)

**Notes:**

- |   |   |
|---|---|
| 1 | The Company operates only in one segment, namely Sintered Metal & Auto Components. The Company has only one operating segment, hence disclosure under Ind AS 108 on Segment Reporting is not applicable. In the opinion of the management, this is only segment as per Ind AS-108 on Operating Segment issued by the Institute of Chartered Accountants of India. |
| 2 | The above financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2025.  |
| 3 | This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS') prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.  |
| 4 | Previous year's figures have been regrouped/reclassified wherever necessary to confirm to the current period's presentation. The said regroupings and reclassifications have no impact on the profit of the Company for the quarter and half year ended September 30, 2025 or the previous year's period reported above.  |





**For Sintercom India Limited**

**Jignesh Raval**  
**Managing Director**  
**DIN: 01591000**



**Pankaj Bhatawadekar**  
Chief Financial Officer

<b>Sintercom India Limited</b> CIN: L29299PN2007PLC129627 Regd Office: Gat No. 127, At Post Mangrul, Tal: Maval (Talegaon Dabhade), Pune-410507 Website: www.sintercom.co.in Email: investor@sintercom.co.in			
Balance-sheet as at September 30, 2025			
(Figures in ₹'000)			
Sr. No.	Particulars	As at	As at
		September 30, 2025	March 31, 2025
		Unaudited	Audited
	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, plant and equipment	6,50,443	6,84,145
	(b) Capital work-in-progress	153	-
	(c) Intangible assets	1,04,418	1,13,155
	(d) Intangible assets under development	49,069	40,466
	(e) Right-of-Use assets	6,962	8,544
	(f) Financial assets		
	(i) Other financial assets	2,942	5,961
	(g) Other non-current assets	64,754	62,377
	<b>Total non current assets</b>	<b>8,78,741</b>	<b>9,14,649</b>
(2)	<b>Current assets</b>		
	(a) Inventories	5,35,259	4,85,182
	(b) Financial assets		
	(i) Trade receivables	5,12,266	4,75,073
	(ii) Cash and cash equivalents	3,764	658
	(iii) Bank balances other than (ii) above	1,000	2,551
	(iv) Loans	7,331	4,204
	(v) Other Financial Assets	1,263	1,223
	(c) Other current assets	49,923	34,859
	<b>Total current assets</b>	<b>11,10,806</b>	<b>10,03,750</b>
	<b>TOTAL ASSETS</b>	<b>19,89,547</b>	<b>19,18,399</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity share capital	2,75,278	2,75,278
	(b) Other equity	7,45,888	7,40,217
	<b>Total Equity</b>	<b>10,21,166</b>	<b>10,15,495</b>
(1)	<b>LIABILITIES</b>		
	<b>Non current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	2,18,794	2,40,876
	(ii) Lease Liability	4,128	5,636
	(b) Provisions	27,179	25,305
	(c) Deferred tax liabilities (Net)	39,027	33,172
	<b>Total Non current liabilities</b>	<b>2,89,127</b>	<b>3,04,989</b>
(2)	<b>Current Liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	2,52,441	2,33,362
	(ii) Lease Liability	2,906	2,690
	(iii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	52,433	56,623
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,78,111	1,52,546
	(b) Other current liabilities	1,92,820	1,52,152
	(c) Provisions	544	541
	<b>Total Current liabilities</b>	<b>6,79,254</b>	<b>5,97,915</b>
	<b>TOTAL LIABILITIES</b>	<b>9,68,381</b>	<b>9,02,903</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>19,89,547</b>	<b>19,18,399</b>
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  <p><b>For Sintercom India Limited</b></p> <p>Jignesh Raval Managing Director DIN: 01591000</p> </div> <div style="text-align: center;">  <p>Pankaj Bhatawadekar Chief Financial Officer</p> </div> </div> <p>Pune, November 12, 2025</p>			

**Sintercom India Limited**

CIN: L29299PN2007PLC129627

Regd Office: Gat No. 127, At Post Mangrul, Tal: Maval (Talegaon Dabhade), Pune-410507

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

**Cash Flow Statement for the half year ended September 30, 2025**

Sr. No.	Particulars	September 30, 2025 (₹'000)	September 30, 2024 (₹'000)
		Unaudited	Unaudited
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit/(Loss) before tax	11,090	5,546
	Adjustments for:		
	Re-measurement of post employment benefit obligation	435	219
	Rent Paid	(1,650)	-
	Depreciation, amortisation and impairment	46,217	42,256
	Interest earned	(175)	(400)
	Interest charged	26,943	23,060
	<b>Operating profit before working capital changes</b>	<b>82,861</b>	<b>70,681</b>
	Changes in:		
	(Increase)/decrease in sundry debtors	(37,193)	(41,354)
	(Increase)/decrease in inventories	(50,077)	(19,999)
	(Increase)/decrease in loans and advances	(18,191)	(13,961)
	(Increase)/decrease in Other financial assets	(40)	(59)
	Increase/(decrease) in current liabilities	62,107	28,705
	Increase/(decrease) in provisions	1,873	994
	<b>NET CASH GENERATED FROM OPERATIONS</b>	<b>41,340</b>	<b>25,008</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of fixed assets and intangibles	(10,952)	(22,286)
	Changes in non current assets	642	(1,503)
	Interest received	113	400
	Margin Money deposit	1,551	(128)
	<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(8,646)</b>	<b>(23,516)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from / (repayment of) long term loans & borrowings	(3,002)	21,542
	Finance charges	(26,586)	(23,060)
	<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>(29,588)</b>	<b>(1,519)</b>
	<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>3,106</b>	<b>(27)</b>
	<b>Opening Balance of Cash or Cash equivalent</b>	<b>658</b>	<b>172</b>
	<b>Cash and cash equivalents at the end of the period</b>	<b>3,764</b>	<b>145</b>

For Sintercom India Limited



Jignesh Raval  
Managing Director  
DIN: 01591000



Pankaj Bhatawadekar  
Chief Financial Officer

Pune, November 12, 2025