PATKI & SOMAN
Chartered Accountants

HEAD OFFICE : 101/102, Parmesh Plaza, 1213, Sadashiv Peth, Near Hatti Ganpati, Pune - 411 030.
Telephone : 24456748, 24446748 Web : www.patkiandsoman.com E-mail : patkiandsoman@gmail.com

Ref. :

Date : .

INDEPENDENT AUDITORS' LIMITED REVIEW REPORT

On Unaudited Financial Results of Sintercom India Limited for the Quarter and Half Year Ended September 30, 2026

(Pursuant to the Regulation 33 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, 2026 ("the Statement") being submitted by the Company pursuant to Regulation 33 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 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

PATKI & SOMAN F. R. No. 130W PUNE Chartered Accountants

BRANCH OFFICE : 639, Sadashiv Peth, Kumthekar Road, Opp. Sweet Home, Pune - 411 030.

responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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 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

PATKI & SOMAN * F. R. No. 107830W PUNE * Chartered Accountants

Shripad S. Kulkarni
(Partner)
Membership No. 121287
Date: 13/11/2026
Place: Pune
UDIN: 26121287WTERPA9831

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

Statement of Unaudited/Audited Financial Results for the Quarter and Half Year Ended September 30, 2026

(Figures in ₹000 except per share data)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sept 30, 2026	Jun 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	Mar 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	2,45,127	2,81,684	2,34,895	5,26,811	4,73,798	10,06,975
2	Other Income	385	358	84	743	175	853
3	**Total Income (1+2)**	**2,45,512**	**2,82,042**	**2,34,979**	**5,27,554**	**4,73,973**	**10,07,828**
4	**Expenses**						
	(a) Cost of Materials Consumed	70,720	81,058	68,821	1,51,778	1,49,585	2,87,321
	(b) Changes in Inventories (Increase)/Decrease	21,972	19,631	14,200	41,603	28,134	99,688
	(c) Other Manufacturing Expenses	59,761	71,722	61,908	1,31,484	1,19,050	2,46,736
	(d) Employee Benefits Expense	24,309	30,338	22,694	54,647	45,615	1,05,812
	(e) Finance Costs	17,155	15,922	14,039	33,076	26,943	53,091
	(f) Depreciation and Amortisation Expense	24,994	22,229	24,462	47,223	46,217	94,439
	(g) Other Expenses	35,322	32,275	23,726	67,598	47,338	92,968
	Total Expenses	**2,54,233**	**2,73,175**	**2,29,850**	**5,27,409**	**4,62,882**	**9,80,055**
5	**Profit / (Loss) before Exceptional Items and Tax (3-4)**	**(8,721)**	**8,867**	**5,129**	**145**	**11,091**	**27,773**
6	Exceptional Items (Refer Note 4)	29,582	-	-	29,582	-	-
7	**Profit / (Loss) Before Tax (5-6)**	**(38,303)**	**8,867**	**5,129**	**(29,437)**	**11,091**	**27,773**
8	Tax Expenses						
	(a) Current Tax	-	1,481	860	1,481	1,855	4,636
	(b) Deferred Tax	(2,682)	3,924	2,406	1,242	5,733	13,451
	(c) MAT Credit Entitlement	-	(1,481)	(860)	(1,481)	(1,855)	(4,636)
	(d) Short / (Excess) Provision of Earlier Years	251	-	-	251	-	-
	Total Tax Expenses	**(2,431)**	**3,924**	**2,406**	**1,493**	**5,733**	**13,451**
9	**Profit/(Loss) for the Period from Continuing Operations (7-8)**	**(35,872)**	**4,943**	**2,723**	**(30,930)**	**5,358**	**14,322**
10	**Other Comprehensive Income**						
	A) (i) Items that will not be reclassified to profit or loss	925	39	324	964	435	1,360
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(257)	(11)	(152)	(268)	(121)	(378)
	B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	**668**	**28**	**172**	**696**	**314**	**982**
11	**Total Comprehensive Income (9+10)**	**(35,204)**	**4,971**	**2,895**	**(30,234)**	**5,672**	**15,304**
12	**Paid-up Equity Share Capital (Face value of Rs. 10 each)**	**2,75,278**	**2,75,278**	**2,75,278**	**2,75,278**	**2,75,278**	**2,75,278**
13	**Other Equity**						7,55,521
14	**Face Value Per Share (₹)**	10	10	10	10	10	10
15	**Earnings Per Share (₹) (Not Annualised)**						
	(a) Basic	(1.30)	0.18	0.10	(1.12)	0.19	0.52
	(b) Diluted	(1.30)	0.18	0.10	(1.12)	0.19	0.52

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 13, 2026.

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 On 6 July 2026, certain inventories of the Company were damaged due to the ingress of rainwater following heavy rainfall and flooding. The affected inventories are covered under an insurance policy, and the Company has intimated the incident to the insurer. The final assessment of the loss and the amount recoverable under the insurance policy are subject to the surveyor's assessment and claim settlement by Insurance Company. Pending final assessment of the insurance claim, the Company has recognised an interim loss of ₹29.58 million towards damage to inventories and disclosed the same as an exceptional item in the financial results for the period. Subject to the final settlement of the insurance claim, the Company does not anticipate any material adverse financial impact, subject to the final settlement of the insurance claim.

5 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 ended September 30, 2026 or the previous year's period reported above.

PATKI & SOMAN Chartered Accountants F. R. No. 103830W PUNE

Pune, November 13, 2026

For Sintercom India Limited

JIGNESH VASANTRAI RAVAL — Digitally signed by JIGNESH VASANTRAI RAVAL Date: 2026.11.13 19:47:07 +05'30'

Jignesh Raval
Managing Director
DIN: 01591000

SINTERCOM INDIA LTD.

PANKAJ DILIP BHATAWADEKAR — Digitally signed by PANKAJ DILIP BHATAWADEKAR Date: 2026.11.13 19:48:12 +05'30'

Pankaj Bhatawadekar
Chief Financial Officer

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

Balance-sheet as at September 30, 2026

(Figures in ₹'000)

Sr. No.	Particulars	As at September 30, 2026 Unaudited	As at March 31, 2026 Audited
	ASSETS		
(1)	**Non-current assets**		
	(a) Property, Plant and Equipment	6,18,054	6,42,750
	(b) Capital Work-in-Progress	442	476
	(c) Intangible Assets	82,751	92,834
	(d) Intangible Assets under Development	49,359	49,359
	(e) Right-of-Use Assets	3,807	5,389
	(f) Financial Assets		
	(i) Other Financial Assets	11,957	10,076
	(g) Other Non-Current Assets	73,315	73,813
	Total Non-Current Assets	**8,39,685**	**8,74,697**
(2)	**Current assets**		
	(a) Inventories	5,50,159	5,38,887
	(b) Financial Assets		
	(i) Trade Receivables	6,49,040	5,94,217
	(ii) Cash and Cash Equivalents	626	3,360
	(iii) Bank Balances other than (ii) Above	-	2,475
	(iv) Loans	-	-
	(v) Other Financial Assets	27	128
	(c) Other Current Assets	92,457	34,500
	Total Current Assets	**12,92,309**	**11,73,567**
	TOTAL ASSETS	**21,31,994**	**20,48,264**
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	2,75,278	2,75,278
	(b) Other Equity	7,25,286	7,55,521
	Total Equity	**10,00,564**	**10,30,799**
	LIABILITIES		
(1)	**Non Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	3,25,010	2,62,461
	(il) Lease Liability	742	2,502
	(b) Provisions	32,003	34,834
	(c) Deferred Tax Liabilities (Net)	48,512	47,002
	Total Non Current Liabilities	**4,06,267**	**3,46,799**
(2)	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	2,58,824	2,62,798
	(ii) Lease Liability	3,386	3,133
	(iii) Trade Payables		
	- Total Outstanding Dues of Micro Enterprises and Small Enterprises	29,721	36,627
	- Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	2,01,817	2,04,096
	(b) Other Current Liabilities	2,28,667	1,62,940
	(c) Provisions	2,748	1,072
	Total Current Liabilities	**7,25,163**	**6,70,666**
	TOTAL LIABILITIES	**11,31,430**	**10,17,465**
	TOTAL EQUITY AND LIABILITIES	**21,31,994**	**20,48,264**

PATKI & SOMAN Chartered Accountants F. R. No. 107830W PUNE

For Sintercom India Limited

JIGNESH VASANTRAI RAVAL — Digitally signed by JIGNESH VASANTRAI RAVAL Date: 2026.11.13 19:49:37 +05'30'

PANKAJ DILIP BHATAWADEKAR — Digitally signed by PANKAJ DILIP BHATAWADEKAR Date: 2026.11.13 19:48:32 +05'30'

SINTERCOM INDIA LTD.

Jignesh Raval
Managing Director
DIN: 01591000

Pankaj Bhatawadekar
Chief Financial Officer

Pune, November 13, 2026

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 30,2026

Sr. No.	Particulars	September 30, 2026 ₹'000 Unaudited	September 30, 2025 ₹'000 Unaudited
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit/(Loss) Before Tax	(29,438)	11,090
	Adjustments for:		
	Re-measurement of Post Employment Benefit Obligation	964	435
	Depreciation, Amortisation and Impairment	47,223	46,217
	Prepaid Security Deposit Expenses	599	-
	Unwinding Expenses of Lease Liability	224	357
	Interest Earned	(631)	(175)
	Interest Charged	32,852	26,586
	Operating Profit Before Working Capital Changes	**51,793**	**84,510**
	Changes in:		
	(Increase)/Decrease in Sundry Debtors	(83,749)	(37,193)
	(Increase)/Decrease in Inventories	(11,272)	(50,077)
	(Increase)/Decrease in Loans and Advances	(28,694)	(18,191)
	(Increase)/Decrease in Other Financial Assets	102	(40)
	Increase/(Decrease) in Current Liabilities	58,286	62,107
	Increase/(Decrease) in Provisions	(3,082)	1,873
	NET CASH GENERATED FROM OPERATIONS	**(16,615)**	**42,989**
	Direct Taxes Paid (net of refunds and including tax deducted at source)	-	-
	NET CASH FROM OPERATING ACTIVITIES	**(16,615)**	**42,989**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Fixed Assets and Intangibles	(10,830)	(10,952)
	Changes in Non Current Assets	(1,821)	642
	Interest Received	66	113
	Margin Money Deposit	2,475	1,551
	NET CASH USED IN INVESTING ACTIVITIES	**(10,109)**	**(8,646)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from / (Repayment of) Long Term Loans & Borrowings	58,574	(3,002)
	Finance Charges	(32,852)	(26,586)
	Repayment of Lease Liability	(1,508)	(1,293)
	Interest on Lease Liability	(224)	(357)
	NET CASH FROM FINANCING ACTIVITIES	**23,990**	**(31,238)**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	**(2,734)**	**3,106**
	Opening Balance of Cash and Cash Equivalents	3,360	658
	Cash and Cash Equivalents at the End of the Period	**626**	**3,764**

PATKI & SOMAN Chartered Accountants F. R. No. 107830W PUNE

Pune, November 13, 2026

For Sintercom India Limited

JIGNESH VASANTRAI RAVAL — Digitally signed by JIGNESH VASANTRAI RAVAL Date: 2026.11.13 19:49:59 +05'30'

PANKAJ DILIP BHATAWADEKAR — Digitally signed by PANKAJ DILIP BHATAWADEKAR Date: 2026.11.13 19:48:48 +05'30'

SINTERCOM INDIA LTD.

Jignesh Raval
Managing Director
DIN: 01591000

Pankaj Bhatawadekar
Chief Financial Officer