



October 30, 2026

The General Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Sub: Outcome of Board Meeting – Regulation 30 and 33 of SEBI (LODR) Regulations, 2015

Scrip Code: 532656

Dear Sir/Madam,

In terms of Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. 30th October, 2026 have, *inter alia*, considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2026. Copy of the Unaudited Financial Results (Standalone and Consolidated) along with Limited Review Report (Standalone and Consolidated) from the Company's Statutory Auditors are enclosed herewith.

The meeting commenced at 12.20 p.m. and Concluded at 13.50 p.m.

Kindly take the above information on your records.

Yours faithfully,

For Facor Alloys Limited

Sachin
Kumar Gupta

Digitally signed by Sachin
Kumar Gupta
Date: 2026.10.30 13:53:01
+05'30'

Sachin Kumar Gupta
Company Secretary
ACS 22874

Encl: As above

FACOR ALLOYS LIMITED

CIN No. L49120AP2004PLC043252

Corporate Office : Polyplex Building, Tower-B, Ground Floor, B-37, Sector-1, Noida - 201301, India • T +91-120-420 6442 • E.: corpoffice@falgroup.in

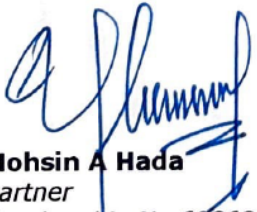
Regd office & Works : SHREERAMNAGAR-535 101, Dist. Vizianagaram, (A.P.), India • T+91-8952-282029, 38 & 282456 • F+91-8952-282188 • E.: facoralloys@falgroup.in

www.facoralloys.in

Independent Auditor's Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of Facor Alloys Limited ("the company") pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review report
To the Board of Directors
Facor Alloys Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Facor Alloys Limited ("the Company"), for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the 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 the 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 there under 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 (ICAI). This requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from 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 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 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.


Mohsin A. Hada
Partner
Membership No.608681
For and on behalf of
K.K. MANKESHWAR & Co.
Chartered Accountants
FRN: - 106009W
UDIN: 26608681KVQKNC7595
Place: Nagpur
Date: 30th October 2026



FACOR ALLOYS LIMITED						
REGD. OFFICE: SHREERAMNAGAR 535 101, GARIVIDI, DISTRICT: VIZIANAGARAM (A.P.) CIN: L27101AP2004PLC043252						
WEBSITE: www.facorallloys.in, PHONE: +91 8952 282029, FAX: +91 8952 282188, E-MAIL: facorallloys@falgroup.in						
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026						
Sr. No.	Particulars	Quarter Ended			Half Year Ended	
		30TH SEPTEMBER, 2026	30TH JUNE, 2026	30TH SEPTEMBER, 2025	30TH SEPTEMBER, 2026	31ST MARCH, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	INCOME					
1	Revenue from operations	54.18	28.76	101.64	82.94	146.99
2	Other income	18.16	33.84	9.13	52.00	18.85
3	Total Income (1+2)	72.34	62.60	110.77	134.94	165.84
4	Expenses					
a)	Cost of materials consumed	-	-	-	-	-
b)	Changes in inventories of finished goods, work-in-progress	38.34	-	101.64	38.34	101.64
c)	Employee benefits expense	60.33	63.84	473.33	124.17	925.83
d)	Finance costs	173.68	154.07	119.31	327.75	220.81
e)	Depreciation and amortisation expense	6.90	6.63	32.00	13.53	63.64
f)	Power and Fuel Expenses	9.49	9.50	9.65	18.99	21.08
g)	Other expenses	149.41	74.03	112.49	220.44	220.18
	Total expenses	436.16	308.07	848.42	743.23	2,554.60
5	Profit / (Loss) Before Exceptional Items and tax (3-4)	(362.82)	(245.47)	(737.65)	(608.29)	(2,365.82)
6	Exceptional Items					
	Profit/ (Loss) on Sale /Discard of Fixed Asset	(0.09)	3,191.19	164.22	3,191.10	197.68
	Profit/ (Loss) on Sale of Excess Inventory	-	-	42.29	-	50.09
	Sundry Balances written off	-	-	66.85	-	66.85
	Diminish in the value of Raw Material	-	-	-	-	79.86
7	Net Profit / (Loss) before Tax (5+6)	(362.91)	2,945.72	(464.29)	2,582.81	(1,583.92)
8	Tax Expense					
(a)	Current tax	-	822.32	-	822.32	-
(b)	Tax for earlier years	-	-	-	-	-
(c)	Deferred tax	(13.62)	(82.71)	(97.25)	(96.33)	(281.76)
9	Net Profit / (Loss) for the period (7-8)	(349.29)	2,206.11	(367.04)	1,856.82	(1,479.57)
10	Other Comprehensive income/(loss)					
	Items that will not be reclassified to Profit and Loss					
	Remeasurement of defined benefit plans	19.06	19.06	(27.03)	38.12	(54.06)
	Deferred tax relating to remeasurement of defined benefit plans	(4.79)	(4.80)	6.80	(9.59)	13.60
	Other Comprehensive income/(loss)-Total	14.27	14.26	(20.23)	28.53	(40.46)
11	Total Comprehensive income for the period (9+10)	(335.02)	2,220.37	(387.27)	1,885.35	(1,427.34)
12	Paid-up equity share capital (Face value '1/- per share)	1,955.48	1,955.48	1,955.48	1,955.48	1,955.48
13	Earnings per share (in ') (of '1/-each) (not annualised):					
(a)	Basic EPS	(0.18)	1.13	(0.19)	0.95	(0.43)
(b)	Diluted EPS	(0.18)	1.13	(0.19)	0.95	(0.43)



STATEMENT OF ASSETS AND LIABILITIES		
ASSETS	STANDALONE	
	As at September 30th, 2026 (Unaudited)	As at March 31st, 2026 (Audited)
Non-Current Assets		
Property, plant and equipment	9,873.29	9,884.42
Capital work-in-progress	165.00	-
Financial assets		
(i) Other non-current financial assets	535.85	535.85
Deferred tax Asset (net)	3,376.89	3,290.16
Total Non-Current Assets	13,951.03	13,710.43
Current Assets		
Inventories	77.72	168.03
Financial assets		
(i) Trade receivables	2,970.91	2,971.02
(ii) Cash and cash equivalents	195.40	178.16
(iii) Other bank balances	565.00	603.62
(iv) Other current financial assets	51.68	48.75
Current tax assets (net)	-	7.18
Other current assets	959.53	452.41
Assets Classified as Held for Sale	543.00	949.73
Total Current Assets	5,363.24	5,378.92
Total Assets	19,314.27	19,089.35
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,955.48	1,955.48
Other equity	8,697.01	6,811.67
Total Equity	10,652.49	8,767.15
Liabilities		
Non-Current Liabilities		
Provisions	1.89	4.48
Total Non-Current Liabilities	1.89	4.48
Current Liabilities		
Financial Liabilities		
(i) Borrowings	929.50	929.50
(ii) Trade payables		
Micro Small and Medium Enterprises	-	-
Others	4,838.39	3,692.87
(iii) Other financial liabilities	352.43	344.27
Other current liabilities	696.33	4,091.95
Provisions	1,031.68	1,057.14
Current tax liabilities (net)	811.55	-
Total Current Liabilities	8,659.89	10,316.73
Total Liabilities	8,661.78	10,320.20
Total Equity and Liabilities	19,314.27	19,087.35



Statement of Cash Flow for the period ended 30 September 2025		(' in Lakhs)	
		STANDALONE	
		For the period ended 30th September 2026	For the period ended 30th September 2025
A. Cash flows from Operating Activities			
Net Profit/ (Loss) after Prior Period Items and Before Tax		2,582.81	(1,114.36)
Adjustments For			
a) Interest Income		(31.92)	(15.85)
b) Depreciation		13.53	63.64
c) Provision for Doubtful Advances			-
d) (Gain) / Loss on Sale of Fixed Assets		(3,191.10)	(197.88)
e) Interest Expense		327.75	220.81
Operating Cash Profit before Working Capital Changes		(298.93)	(1,043.44)
Movement in Working Capital -			
a) Increase/(Decrease) in Trade Payables		945.52	667.08
b) Increase/(Decrease) in Other Current Financial Liabilities		8.16	(233.19)
c) Increase/(Decrease) in Other Current Liabilities		(3,395.62)	770.20
d) Increase/(Decrease) in Provisions		10.07	(29.40)
e) (Increase)/Decrease in Other Non Current Financial Assets		-	(1.60)
g) (Increase)/Decrease in Inventories		88.31	102.01
h) (Increase)/Decrease in Trade Receivables		0.11	(0.13)
i) (Increase)/Decrease in Other Current Financial Assets		(2.92)	0.17
j) (Increase)/Decrease in Other Current Assets		(507.12)	(22.52)
Cash Generated from/ (used in) Operations		(3,152.41)	209.18
Less: Income Tax Paid (Net of Refunds)		(3.58)	(2.29)
Net Cash Generated from/ (used in) Operating Activities(A)		(3,156.00)	206.89
B. Cash Flow from Investing Activities:			
(Purchase) of Property, Plant and Equipment and Capital Work in Progress		(166.44)	-
Net Proceeds of Property, Plant and Equipment and Capital Work in Progress		3,596.89	364.31
Interest Received		31.92	15.83
Net Cash Generated from/ (Used in) Investing Activities (B)		3,462.37	380.14
C. Cash Flow from Financing Activities:			
Net proceeds/(Repayment) of Borrowings/Other Bank Balances		38.62	-
Interest Expense Paid		(327.75)	(138.07)
Net Cash generated from/ (used in) Financing Activities (C)		(289.13)	(138.07)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		17.24	448.96
Cash and Cash Equivalents at the Beginning of the year		178.16	30.65
Cash and Cash Equivalents at the End of the year		195.40	479.61

Notes:

1 The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors, at their Meeting held on 30th October, 2026. The statutory auditors have conducted a Limited Review under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have expressed an unmodified audit opinion on these standalone financial results.

2 The financial results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended and other recognised accounting practices and policies to the extent applicable.

3 The Company does not have more than one reportable segment. Accordingly, segment information is not required to be provided.

4 The Company obtained shareholders' approval through postal ballot on 10 July, 2025 for the proposed sale of certain plant and machinery, which have been classified as assets held for sale. Assets with a carrying amount of Rs. 406.73 lakhs were classified as held for sale during the previous year. Out of these, assets having a carrying amount of Rs. 381.50 lakhs were sold during the first quarter of FY 2026-27, and the resultant profit on sale has been recognised in the Statement of Profit and Loss. The remaining assets with a carrying amount of Rs. 25.22 lakhs, have been reclassified to the appropriate class of Property, Plant and Equipment as the Company decided to further use the assets in activities and projects which will be done under the PM Gatishakti Policy.

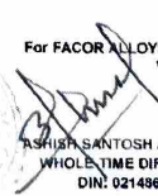
5 Plant operations have been shut down with effect from October 31, 2023, which has caused minimal revenue during the quarter/year. After evaluating various strategies for revival of operations, the management has decided to divest the plant and machinery and approval from the shareholder has been obtained through postal ballot on 10 July, 2025. As a result the company has sold most of the plant and machinery and retain some for further usage for the activities under PM Gatishakti Policy.

The Company has issued a work order for the upgradation of its Private Railway Sidings and Goods Handling Terminal under the PM Gatishakti Policy. Phase I of the work under the said work order has commenced, and the management is actively pursuing the implementation of the project.

6 Previous period figures are reclassified to Ind AS wherever necessary to facilitate comparison.



For FACOR ALLOYS LIMITED



ASHISH SANTOSH AGRAWAL
WHOLE TIME DIRECTOR
DIN: 02149665

Place : Nagpur
Date : 30th October, 2026

Corporate Office : Polyplex Building, Tower-B, Ground Floor, B-37, Sector-1, Noida-201301

Independent Auditor's Review Report on the Quarterly and Year-to-date Unaudited Consolidated Financial Results of Facor Alloys Limited Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**To,
The Board of Directors,
Facor Alloys Limited**

1. We were engaged to review the accompanying Statement of Consolidated Unaudited Financial Results of Facor Alloys Limited ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter and half year ended September 30, 2026, being submitted by the Company pursuant to the requirement of regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the listing regulation). **However, as explained in paragraph 4 below, due to non-availability of the financial results of the Group's foreign subsidiary for the quarter, we were unable to obtain sufficient appropriate evidence to enable us to complete our review.**
2. This statement, which is the responsibility of the Parent Company's management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013, 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 issue a report on these Statements based on our review. **However, because of the matter described in paragraph 4 below, we were unable to complete our review.**
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 Information are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Parent's management 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. **Because of the matter described in paragraph 4 below, we were unable to complete our review procedures and, accordingly, do not express a review conclusion.**

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable



4. **As stated in Note 5 to the Consolidated financial results**, the financial results of the Group's foreign subsidiary for the quarter ended 30 September, 2026 have not been made available to the Parent and, accordingly, have not been included in the accompanying consolidated financial results. The total assets, total revenues, total profit/loss after tax and total comprehensive income of this foreign subsidiary for the quarter are not ascertainable. Because of the significance of this matter, we have not been able to obtain sufficient appropriate evidence to provide a basis for a review conclusion on this Statement. Accordingly, **we do not express a review conclusion** on the accompanying Statement.

5. **Other Matters**

The consolidated Ind AS Statements include the financial result of the following entity:

S. No.	Name of the Company	Relationship	Proportion of ownership & Voting Power	Country of Incorporation
1.	FAL Power Ventures Pvt. Ltd. (FPVPL) [formerly known as BEC Power Pvt. Ltd.]	Subsidiary	100.00%	India

The accompanying Statement includes the unaudited interim financial results and other financial information in respect of one subsidiary, whose unaudited interim financial results reflect total assets of ₹47.95 lakhs as at September 30, 2026, total revenues of ₹Nil for the quarter and half year ended September 30, 2026, total loss after tax of ₹ (0.02) lakhs and ₹0.0003 lakhs for the quarter and half year ended September 30, 2026 respectively, and net cash outflow of ₹ 0.007 for the half year ended September 30, 2026, as considered in the Statement, which have not been reviewed by the auditor and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on such unaudited interim standalone financial results. According to the information and explanations given to us by the Management, these unaudited interim standalone financial results are not material to the Group.

Since we do not express a conclusion on the Statement as a whole due to the matter described in paragraph 4, we also do not express a conclusion on these parts of the Statement.


Mohsin Hada
Partner
Membership No. 608681
For and on behalf of
K.K. MANKESHWAR & Co.
Chartered Accountants
FRN: - 106009W
UDIN: 26608681PPPUMA9371
Place: Nagpur
Date: 30th October 2026



<p style="text-align: center;"> FACOR ALLOYS LIMITED REGD. OFFICE: SHREERAMNAGAR 535 101, GARVID, DISTRICT: VIZIANAGARAM (A.P.) CIN: L27101AP2004PLC043252 WEBSITE: www.facorallloys.in, PHONE: +91 8952 282029, FAX: +91 8952 282188, E-MAIL: facorallloys@algroup.in STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026 </p>						
Sr. No.	Particulars	Quarter Ended		Half Year Ended		Year Ended
		30TH SEPTEMBER, 2026	30TH JUNE, 2026	30TH SEPTEMBER, 2026	30TH SEPTEMBER, 2025	31ST MARCH, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	INCOME					
1	Revenue from operations	54.18	28.76	101.64	82.94	146.99
2	Other income	18.16	33.64	9.13	52.00	18.65
3	Total Income (1+2)	72.34	62.40	110.77	134.94	165.64
4	Expenses					
a)	Cost of materials consumed	-	-	-	-	-
b)	Changes in inventories of finished goods, work-in-progress	38.34	-	101.64	38.34	101.64
c)	Employee benefits expense	60.33	63.84	473.34	124.17	926.54
d)	Finance costs	173.68	154.07	119.31	327.75	220.81
e)	Depreciation and amortisation expense	6.90	6.63	32.00	13.53	63.64
f)	Power and Fuel Expenses	9.49	9.50	9.55	18.99	21.08
g)	Other expenses	148.43	74.01	112.52	220.44	220.23
	Total expenses	436.18	308.05	848.46	743.23	1,554.78
5	Profit / (Loss) Before Exceptional Items and tax (3-4)	(362.84)	(245.45)	(737.69)	(608.29)	(2,388.92)
6	Exceptional Items					
	Profit / (Loss) on Sale / Discard of Fixed Asset	(0.09)	3,191.19	164.22	3,191.10	197.68
	Profit / (Loss) on Sale of Excess Inventory	-	-	42.29	-	50.09
	Sundry Balances written off	-	-	66.85	-	58.85
	Diminution in the value of Raw Material	-	-	-	-	(14.57)
7	Net Profit / (Loss) before Tax (5+6)	(362.93)	2,945.74	(464.33)	2,582.81	(1,114.42)
8	Tax Expense					
(a)	Current tax	-	822.32	-	822.32	-
(b)	Tax for earlier years	-	-	-	-	-
(c)	Deferred tax	(13.62)	(82.71)	(67.25)	(96.33)	(281.76)
9	Net Profit / (Loss) for the period (7-8)	(349.31)	2,206.13	(367.08)	1,856.82	(1,479.67)
10	Other Comprehensive Income/(loss)					
	Items that will not be reclassified to Profit and Loss					
	Remeasurement of defined benefit plans	19.06	19.06	(27.03)	36.12	(54.09)
	Deferred tax relating to remeasurement of defined benefit plans	(4.78)	(4.80)	6.80	(8.59)	13.60
	Other Comprehensive Income/(loss)-Total	14.27	14.26	(20.23)	28.53	(40.49)
11	Total Comprehensive Income for the period (9+10)	(335.04)	2,220.39	(387.31)	1,885.35	(1,427.44)
	Profit attributable to:					
-	Shareholders of the company	(349.31)	2,205.13	(367.08)	1,856.82	(1,479.67)
-	Non-controlling interests	-	-	-	-	-
	Other Comprehensive Income attributable to:					
-	Shareholders of the company	14.27	14.26	(20.23)	28.53	(40.49)
-	Non-controlling interests	-	-	-	-	-
	Total Comprehensive Income attributable to:					
-	Shareholders of the company	(335.04)	2,220.39	(387.31)	1,885.35	(1,427.44)
-	Non-controlling interests	-	-	-	-	-
12	Paid-up equity share capital (Face value: 1/- per share)	1,955.48	1,955.48	1,955.48	1,955.48	1,955.48
13	Earnings per share (in ₹) (of ₹ 1/- each) (not annualised):					
(a)	Basic EPS	(0.18)	1.13	(0.19)	0.95	(0.76)
(b)	Diluted EPS	(0.18)	1.13	(0.19)	0.95	(0.76)



STATEMENT OF ASSETS AND LIABILITIES		
ASSETS	CONSOLIDATED	
	As at September 30th, 2026 (Unaudited)	As at March 31st, 2026 (Audited)
Non-Current Assets		
Property, plant and equipment	10,035.61	10,046.74
Intangible	26.64	26.64
Capital work-in-progress	165.00	-
Financial assets	-	-
(i) Other non-current financial assets	536.50	536.50
Deferred tax Asset (net)	3,375.89	3,290.15
Total Non-Current Assets	14,140.64	13,900.04
Current Assets		
Inventories	79.41	167.72
Financial assets	-	-
(i) Trade receivables	2,970.91	2,971.02
(ii) Cash and cash equivalents	198.82	181.59
(iii) Other bank balances	565.00	603.62
(iv) Other current financial assets	3.95	1.03
Current tax assets (net)	-	7.19
Other current assets	959.66	452.54
Assets Classified as Held for Sale	543.00	949.73
Total Current Assets	5,320.75	5,334.44
Total Assets	19,461.39	19,234.48
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,955.48	1,955.48
Other equity	9,453.79	7,568.44
Non-Controlling Interest	(914.29)	(914.29)
Total Equity	10,494.98	8,609.64
Liabilities		
Non-Current Liabilities		
Provisions	1.89	4.48
Total Non-Current Liabilities	1.89	4.48
Current Liabilities		
Financial liabilities		
(i) Borrowings	1,215.39	1,215.39
(ii) Trade payables	-	-
Micro Small and Medium Enterprises	-	-
Others	4,838.66	3,893.04
(iii) Other financial liabilities	352.43	344.27
Other current liabilities	714.91	4,110.53
Provisions	1,031.58	1,057.13
Current tax liabilities (net)	811.55	-
Total Current Liabilities	8,964.53	10,620.36
Total Liabilities	8,966.42	10,624.84
Total Equity and Liabilities	19,461.39	19,234.48



Statement of Cash Flow for the period ended 30th September 2026		
(In Lakhs)		
CONSOLIDATED		
Particulars	For the period ended 30th September, 2026	For the period ended 30th September, 2025
A. Cash flows from operating activities		
Net Profit/ (Loss) after Prior Period Items and before Tax	2,582.81	(1,114.42)
Adjustments For:		
a) Interest Income	(31.92)	(15.85)
b) Depreciation	13.53	63.64
c) (Gain)/Loss on sale of fixed assets	(3,191.10)	(197.68)
d) Interest Expense	327.75	220.85
Operating Cash Profit before Working Capital Changes	(298.93)	(1,043.46)
Movement in Working Capital -		
a) Increase/(Decrease) in Trade Payables	945.52	667.08
b) Increase/(Decrease) in Other Current Financial Liabilities	8.16	(233.19)
c) Increase/(Decrease) in Other Current Liabilities	(3,395.62)	770.20
d) Increase/(Decrease) in Provisions	9.96	(29.40)
e) (Increase)/Decrease in Other Non Current Financial Assets	-	(1.60)
g) (Increase)/Decrease in Inventories	88.31	102.01
h) (Increase)/Decrease in Trade Receivables	0.11	(0.13)
i) (Increase)/Decrease in Other Current Financial Assets	(2.92)	0.17
j) (Increase)/Decrease in Other Current Assets	(507.12)	(22.52)
Cash Generated From/ (used in) operations	(3,152.43)	209.16
Less: Income Tax Paid (net of refunds)	(3.58)	(2.29)
Net Cash Generated From/ (used in) Operating Activities before Extraordinary Item	(3,156.01)	206.87
Net Cash Generated From/ (used in) Operating Activities(A)	(3,156.01)	206.87
B. Cash Flow from Investing Activities:		
(Purchase) of property, plant and equipment and capital work in progress	(166.44)	-
Net proceeds of property, plant and equipment and capital work in progress	3,596.89	364.31
Interest received	31.92	15.83
Net Cash Generated from/ (Used in) Investing Activities (B)	3,462.37	380.14
C. Cash Flow from Financing Activities:		
Net proceeds/(Repayment) of Borrowings	38.62	-
Interest Expense Paid	(327.75)	(138.07)
Net Cash generated from/ (used in) Financing Activities (C)	(289.13)	(138.07)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	17.23	448.94
Cash and cash equivalents at the beginning of the year	181.59	34.10
Balance at the end of year	198.82	483.04

Notes:

- The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors, at their Meeting held on 30th October, 2026. The statutory auditors have conducted a limited review and has not expressed a conclusion on these consolidated financial results.
- The financial results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended and other recognised accounting practices and policies to the extent applicable.
- The Company does not have more than one reportable segment. Accordingly, segment information is not required to be provided.
- The Company obtained shareholders' approval through postal ballot on 10 July, 2025 for the proposed sale of certain plant and machinery, which have been classified as assets held for sale. Assets with a carrying amount of Rs. 406.73 lakhs were classified as held for sale during the previous year. Out of these, assets having a carrying amount of Rs. 381.50 lakhs were sold during the first quarter of FY 2026-27, and the resultant profit on sale has been recognised in the Statement of Profit and Loss. The remaining assets with a carrying amount of Rs. 25.22 lakhs have been reclassified to the appropriate class of Property, Plant and Equipment as the Company decided to further use the assets in activities and projects which will be done under the PM Gatishakti Policy.
- "During the financial year 2024-25, there was a change in the management of the Company. Following this transition, the new management was unable to obtain complete and reliable financial information relating to the Company's overseas subsidiary, which is required for the purpose of consolidation. Accordingly, the management has taken a considered decision to present the consolidated financial results for the Quarter ended 30th September, 2026, excluding the financial results of the said overseas subsidiary. It is further clarified that the current year's transactions of the overseas subsidiary have not been considered for the purpose of consolidation. Based on the management's assessment, the financial impact of non-consolidation of these transactions is not material to the consolidated financial statements. In relation to the above matter, the Company has also filed a formal complaint with the Economic Offences Wing (EOW) for appropriate action and investigation. The CJM directed the Economic Offences Wing, Delhi Police to submit an action taken report on the preliminary investigation conducted pursuant to FAL's complaint. The report was filed, and part arguments have been heard. The matter is listed for further hearing."
- Plant operations have been shut down with effect from October 31, 2023, which has caused minimal revenue during the quarter/year. After evaluating various strategies for revival of operations, the management has decided to divest the plant and machinery and approval from the shareholder has been obtained through postal ballot on 10 July, 2025. As a result, the company has sold most of the plant and machinery and retain some for further usage for the activities under PM Gatishakti Policy. The Company has issued a work order for the upgradation of its Private Railway Sidings and Goods Handling Terminal under the PM Gatishakti Policy. Phase I of the work under the said work order has been completed and the management is actively pursuing the implementation of the project.
- Previous period figures are presented in Indian Rupees (Rs.) in Lakhs, unless otherwise necessary to facilitate comparison.

Place : Nagpur
Date : 30th October, 2026



For FACOR ALLOYS LIMITED

ASHISH SANTOSH AGRAWAL
WHOLE-TIME DIRECTOR
DIN: 02148565

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