FOSECO

August 13, 2026

BSE Limited
Listing Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001

National Stock Exchange of India Limited
Listing Department,
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai-400 051

Dear Sirs,

Sub: Outcome of the Board Meeting

1. **Unaudited Standalone and Consolidated Financial Results for the quarter and half-year ended June 30, 2026**
2. **Submission of the Limited Review Report of the Statutory Auditors**

Ref: BSE Scrip Code: 500150, NSE Symbol: FOSECOIND, ISIN: INE519A01011

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, we write to advice that the Board of Directors of the Company at its Meeting held today, i.e., August 13, 2026 has approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half-year ended June 30, 2026.

In this regard, we are submitting herewith the following documents:-

1) The Unaudited Standalone and Consolidated Financial Results of the Company for the above period; and
2) The Limited Review Report of the Statutory Auditors on the Financial Results, as above.

The Meeting of the Board of Directors commenced at 1640 hours (IST) hours and concluded at 1745 hours (IST).

You are requested to take the above information on record.

Thanking you,

Yours faithfully,
For FOSECO INDIA LIMITED

MAHENDRA KUMAR DUTIA
Digitally signed by MAHENDRA KUMAR DUTIA
Date: 2026.08.13 19:05:55 +05'30'

Mahendra Kumar Dutia
Controller of Accounts and Company Secretary

Enclosing: as above

Foseco India Limited
Registered Office: Gat Nos 922 & 923, Sanaswadi, Taluka Shirur, District Pune – 412208
Tele: +91 2137 668100, Fax: +91 2137 668160
Website: www.fosecoindia.com, E-mail ID: investor.grievance@vesuvius.com
Corporate Identity Number: L24294PN1958PLC011052

Standalone statement of unaudited financial results for the quarter and six months ended 30th June, 2026

(All figures in INR Lakhs)

Sr. No.	Particulars	Current 3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year to date for 6 months ended	Corresponding Year to date for 6 months ended	Previous Accounting Year Ended
		30th June, 2026	31st March, 2026	30th June, 2025	30th June, 2026	30th June, 2025	31st December, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	a Revenue from operations	18,228.00	16,270.26	15,725.19	34,498.26	30,576.68	60,401.65
	b Other income	562.68	543.01	442.85	1,105.69	864.92	1,676.67
	Total Income from Operations (a to b)	**18,790.68**	**16,813.27**	**16,168.04**	**35,603.95**	**31,441.60**	**62,078.32**
2	**Expenses**						
	a Cost of materials consumed	8,760.92	7,641.48	8,055.01	16,402.40	15,509.37	30,420.37
	b Purchase of stock in trade	1,948.87	1,543.15	576.49	3,492.02	1,232.31	2,526.94
	c Changes in inventories of finished goods, work-in-progress and stock-in-trade	(834.65)	(283.48)	63.40	(1,118.13)	50.29	10.99
	d Employee benefit expense	1,643.06	1,441.71	1,370.31	3,084.77	2,706.44	5,476.61
	e Finance costs	2.69	2.99	3.57	5.68	7.40	14.05
	f Depreciation and amortisation expense	240.79	243.61	243.47	484.40	477.06	980.20
	g Other expenses	3,475.39	2,998.25	2,944.79	6,473.64	5,633.40	11,352.81
	Total Expenses (a to g)	**15,237.07**	**13,587.71**	**13,257.04**	**28,824.78**	**25,616.27**	**50,781.97**
3	**Profit for the period / year (before tax and exceptional items)**	**3,553.61**	**3,225.56**	**2,911.00**	**6,779.17**	**5,825.33**	**11,296.35**
4	**Exceptional Item (refer note 4 below)**	**349.27**	-	-	**349.27**	-	**930.77**
5	**Profit before tax**	**3,204.34**	**3,225.56**	**2,911.00**	**6,429.90**	**5,825.33**	**10,365.58**
6	**Tax Expense**						
	- Current tax	914.00	839.00	781.00	1,753.00	1,517.59	2,854.31
	- Deferred tax	4.03	(9.61)	(23.36)	(5.58)	(12.49)	(10.47)
	Total Tax Expense	**918.03**	**829.39**	**757.64**	**1,747.42**	**1,505.10**	**2,843.84**
7	**Net Profit for the Period / Year**	**2,286.31**	**2,396.17**	**2,153.36**	**4,682.48**	**4,320.23**	**7,521.74**
8	**Other comprehensive income, net of tax**						
	a Items that will not be reclassified to profit or loss						
	i Remeasurements of post employment benefit obligations	(2.10)	(2.10)	(4.11)	(4.20)	(8.22)	(112.42)
	ii Tax relating to this item	0.53	0.53	1.04	1.06	2.07	28.29
	Total other comprehensive income, net of tax	**(1.57)**	**(1.57)**	**(3.07)**	**(3.14)**	**(6.15)**	**(84.13)**
9	**Total comprehensive income for the period / year (7 +/- 8)**	**2,284.74**	**2,394.60**	**2,150.29**	**4,679.34**	**4,314.08**	**7,437.61**
10	**Paid up Equity Share Capital (Face Value Rs. 10/- per share)**	**753.73**	**753.73**	**638.65**	**753.73**	**638.65**	**753.73**
11	**Earnings per equity share (not annualised)**						
	Basic and diluted earnings per share (in Rs.)	30.33	31.79	33.72	62.12	67.65	114.94
12	**Reserves excluding Revaluation Reserve as per Audited Balance Sheet of 31st December, 2025**						103,176.55

Price Waterhouse Chartered Accountants LLP
LPIN AAC-5001
FRN 012754N/N500016
Mumbai

FOSECO INDIA LIMITED
Sanaswadi
Pune

Standalone unaudited statement of Assets and Liabilities as at 30th June, 2026

(All figures in INR Lakhs)

	Particulars	As at 30th June, 2026 Unaudited	As at 31st December, 2025 Audited
A	ASSETS		
1	**Non-Current Assets**		
(a)	Property, plant and equipment	3,919.64	4,135.62
(b)	Capital work-in-progress	110.35	157.11
(c)	Intangible assets	4.51	9.88
(d)	Right of use assets	98.57	125.88
(e)	Financial Assets		
	i. Investments	64,758.10	64,758.10
	ii. Loans	10.24	12.08
	iii. Other financial assets	3,104.21	3,096.49
(f)	Deferred tax assets	461.20	454.56
(g)	Income tax assets (net)	-	278.80
(h)	Other non-current assets	6.51	1.30
	Total Non-Current Assets	**72,473.33**	**73,029.82**
2	**Current assets**		
(a)	Inventories	4,668.89	3,519.18
(b)	Financial assets		
	i. Trade receivables	15,612.69	12,821.75
	ii. Cash and cash equivalents	8,198.02	6,894.88
	iii. Bank balances other than cash and cash equivalents	23,540.13	22,949.94
	iv. Loans	6.83	8.05
	v. Other financial assets	573.96	598.81
(c)	Other current assets	519.01	409.03
	Total Current Assets	**53,119.53**	**47,201.64**
	TOTAL ASSETS	**125,592.86**	**120,231.46**

	EQUITY AND LIABILITIES		
B	**EQUITY**		
(a)	Equity share capital	753.73	753.73
(b)	Other equity - Reserves and surplus	105,934.77	103,176.55
	TOTAL EQUITY	**106,688.50**	**103,930.28**
C	**LIABILITIES**		
1	**Non-Current Liabilities**		
(a)	Financial liabilities		
	i. Lease liabilities	53.07	85.07
	Total Non-Current Liabilities	**53.07**	**85.07**

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FOSECO INDIA LIMITED
Sanaswadi
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Standalone unaudited statement of Assets and Liabilities as at 30th June, 2026 (continued...)

(All figures in INR Lakhs)

	Particulars	As at 30th June, 2026 Unaudited	As at 31st December, 2025 Audited
2	**Current Liabilities**		
(a)	Financial liabilities		
	i. Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	342.97	255.86
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	15,632.78	13,800.61
	ii. Lease liabilities	61.82	57.43
	iii. Other financial liabilities	1,291.92	962.96
(b)	Employee benefit obligations	358.55	431.78
(c)	Current tax liabilities	305.48	-
(d)	Other current liabilities	857.77	707.47
	Total Current Liabilities	**18,851.29**	**16,216.11**
	TOTAL LIABILITIES	**18,904.36**	**16,301.18**
	TOTAL EQUITY AND LIABILITIES	**125,592.86**	**120,231.46**

Standalone unaudited statement of Cash Flows for the period ended 30th June, 2026

(All figures in INR Lakhs)

Particulars	Period Ended 30th June, 2026 Unaudited	Period Ended 30th June, 2025 Unaudited
A. Cash flow from operating activities		
Profit for the period before tax (after exceptional item)	**6,429.90**	**5,825.33**
Adjustments for :		
Depreciation and amortisation expense	484.40	477.06
Loss allowance on trade receivables	-	26.40
Finance cost	5.68	7.40
Interest income	(861.97)	(825.59)
Loss on sale of stake in subsidiary	349.27	-
Provisions no longer required, written back	(52.70)	-
Unrealised foreign exchange differences	(13.37)	44.81
Employee share based payment expense	52.15	45.59
Operating profit before working capital changes	**6,393.36**	**5,601.00**
Working capital adjustments for :		
(Increase) / Decrease in Trade receivables	(2,789.85)	(1,461.51)
(Increase) / Decrease in Inventories	(1,149.71)	409.60
(Increase) / Decrease in Other financial assets	(37.88)	(72.41)
(Increase) / Decrease in Other current assets	(109.98)	462.11
(Increase) / Decrease in Loans	3.06	(1.80)
Increase / (Decrease) in Trade payables	1,955.81	495.13
Increase / (Decrease) in Other financial liabilities	462.51	489.37
Increase / (Decrease) in Other liabilities	61.34	38.91
Increase / (Decrease) in Employee benefit obligations	(77.43)	(74.02)
Cash generated from operations	**4,711.23**	**5,886.38**
Income taxes paid (net of refunds)	(1,168.72)	(1,187.06)
Net cash generated from operating activities (a)	**3,542.51**	**4,699.32**

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FOSECO INDIA LIMITED Sanaswadi Pune *

Standalone unaudited statement of Cash Flows for the period ended 30th June, 2026 (continued...)

(All figures in INR Lakhs)

Particulars	Period Ended 30th June, 2026 Unaudited	Period Ended 30th June, 2025 Unaudited
B. Cash flow from Investing activities		
Payments for property, plant, equipment's and intangible assets	(300.02)	(393.16)
Acquisition of additional stake in subsidiary	(1,542.84)	-
Disposal of stake in subsidiary	1,193.57	-
Deposits matured during the period (with maturity more than three months)	21,810.00	8,910.50
Deposits placed during the period (with maturity more than three months)	(22,399.45)	(5,150.00)
Interest received	916.24	472.95
Net cash (used in) / generated from investing activities (b)	**(322.50)**	**3,840.29**
C. Cash flow from Financing activities		
Interest paid	(5.68)	(7.40)
Principle elements of lease payments	(27.61)	(24.05)
Dividend paid	(1,883.57)	(1,598.24)
Net cash used in financing activities (c)	**(1,916.86)**	**(1,629.69)**
Net increase / (decrease) in cash and cash equivalents (a+b+c)	1,303.15	6,909.92
Effects of exchange rate changes on cash and cash equivalents	(0.01)	(0.18)
Cash and cash equivalents at the beginning of the period	6,894.88	9,066.27
Cash and cash equivalents at the end of the period	**8,198.02**	**15,976.01**
Cash and cash equivalents comprise of :		
Cash on hand	2.07	0.99
Balances with banks		
- in current accounts	904.54	1,207.59
- in EEFC accounts	98.08	41.03
Cheques on hand	187.77	590.86
Deposit with maturity of less than three months	7,005.56	14,135.54
Total cash and cash equivalents	**8,198.02**	**15,976.01**

Notes:

a) The above Standalone Unaudited Statement of Cash Flows has been prepared under the "Indirect Method" as set out in the Ind AS - 7 on Statement of Cash Flows.

b) Non Cash Financing and Investing Activities - Acquisition of Right to Use Asset during the period is Rs. Nil (Previous period ended 30th June, 2025 is Nil).

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FOSECO INDIA LIMITED Sanaswadi Pune *

NOTES:

1 The standalone financial results have been reviewed by the Audit Committee and approved by the Company's Board of Directors at their respective meetings held on 13th August, 2026. The Statutory Auditors have conducted a limited review of these financial results and have issued an unmodified report.

2 The aforesaid financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 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 of Listing Regulations.

3 The Company has only one reportable segment, metallurgical products and services, in accordance with Ind AS 108 - "Operating Segments", notified pursuant to the Companies (Indian Accounting Standards) Rules, 2015.

4 During the previous year ended 31st December 2025, the Company has recognised the pre-acquisition expenses towards regulatory fees, stamp duty, advisory and valuation consultancy etc. related to investment in Foseco Crucible (India) Limited, (formerly known as Morganite Crucible (India) Limited), given the significance and non-recurring nature, these expenses have been disclosed as an exceptional item.

Pursuant to the acquisition of Foseco Crucible (India) Limited (formerly known as Morganite Crucible (India) Limited) (FCIL) during the previous year, a mandatory "Open Offer" under Regulation 3(1) and Regulation 4 of the SEBI (SAST) was triggered and Rs. 21,810 lakhs were deposited by the Company in the Escrow Account for purpose of Open Offer. The Open Offer was concluded on January 13, 2026 and 99,081 shares were tendered by public shareholders of FCIL under the Open Offer for a consideration of Rs. 1,542.84 lakhs.

In accordance with the SEBI (SAST) Regulations, the promoter Foseco India Limited, cannot exceed in shareholding of more than 75% in its listed subsidiary, Foseco Crucible (India) Limited and the said 99,081 shares acquired in the open offer were sold through open market route during the quarter ended 30th June, 2026. The differential in the cost of acquisition and disposal of shares amounted to a net loss Rs. 349.27 lakhs which has been disclosed as an exceptional item.

5 At the meeting held on 13th August, 2026, the Board of Directors of the Company have approved the acquisition of Vesuvius India Limited's business undertaking situated at Mehsana, Gujarat, comprising of a manufacturing facility primarily engaged in the manufacture of crucibles, stoppers and sleeves for the non-ferrous industrial sector for a lump-sum consideration of INR 4,325 lakhs, subject to adjustments in the manner set out in the Business Transfer Agreement and subject to the execution of such other ancillary agreements required in connection with the Proposed Transaction.

For FOSECO INDIA LIMITED

Date : 13th August, 2026
Place : Pune

FOSECO INDIA LIMITED
Sanaswadi
Pune

Prasad Madhukar Chavare
Managing Director & Chief Executive Officer
DIN : 08846863

Price Waterhouse Chartered Accountants LLP
LLPIN AAC - 5001
FRN 012754N/N500016
Mumbai

Price Waterhouse Chartered Accountants LLP

Review Report

To
The Board of Directors
Foseco India Limited
Gat No 922 and 923, Sanaswadi,
Taluka Shirur, Pune- 412208
Maharashtra, India

1. We have reviewed the standalone unaudited financial results of Foseco India Limited (the "Company") for the quarter ended 30th June, 2026 and the year to date results for the period 1st January, 2026 to 30th June, 2026, and the Standalone Unaudited Statement of Assets and Liabilities as on that date and the Standalone Unaudited Statement of Cash Flows for the half-year ended on that date which are included in the accompanying 'Standalone Statement of unaudited financial results for the quarter and six months ended 30th June, 2026' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.

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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016

Ali Akbar
Partner
Membership Number: 117839
UDIN: 26117839GOLEPE9507

Price Waterhouse Chartered Accountants LLP
LLPIN AAC-5001
FRN 012754N/N500016
Mumbai

Place: Mumbai
Date: August 13, 2026

Foseco India Limited
Registered Office: Gat Nos. 922 & 923, Sanaswadi, Taluka Shirur, District Pune – 412208
Tele: +91 2137 668100 Fax: +91 2137 668160
Website: www.fosecoindia.com, E-mail ID: investor.grievance@vesuvius.com
Corporate Identity Number: L24294PN1958PLC011052

FOSECO

Consolidated Statement of unaudited financial results for the quarter and six months ended 30th June, 2026

(All figures in INR Lakhs)

Sr. No.	Particulars	Current 3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year to date for 6 months ended	Corresponding Year to date for 6 months ended	Previous Accounting Year Ended
		30th June, 2026 Unaudited	31st March, 2026 Unaudited	30th June, 2025 Unaudited	30th June, 2026 Unaudited	30th June, 2025 Unaudited	31st December, 2025 Audited
1	**Income from Operations**						
	a Revenue from Operations	23 140 65	20.187 98	15 725 19	43 328 63	30.576 68	64 341 85
	b Other income	514 93	835 11	442 85	1 350 04	864 92	1.682 60
	Total Income from Operations (a to b)	**23,655.58**	**21,023.09**	**16,168.04**	**44,678.67**	**31,441.60**	**66,024.45**
2	**Expenses**						
	a Cost of materials consumed	10 288 66	8,824 42	8 055 01	19,113 08	15 509 37	31.732 06
	b Purchase of Stock in Trade	1.962 49	1,558 22	576 49	3 520 71	1 232 31	2 558 24
	c Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(1.096 83)	(255 70)	63 40	(1 352 53)	50 29	(46 26)
	d Employee benefit expense	2.150 03	1 952 83	1,370 31	4 102 86	2 706 44	5 812 48
	e Finance cost	7 86	10 55	3 57	18 41	7 40	16 21
	f Depreciation and amortisation expense	813 09	815 11	243 47	1,628 20	477 06	1 332 12
	g Other expenses	4,518 74	3,974 96	2,944 79	8,493 70	5.633 40	11,892 54
	Total Expenses (a to g)	**18,644.04**	**16,880.39**	**13,257.04**	**35,524.43**	**25,616.27**	**53,297.39**
3	**Profit for the period / year (before tax and exceptional items)**	**5,011.54**	**4,142.70**	**2,911.00**	**9,154.24**	**5,825.33**	**12,727.06**
4	**Exceptional (Income)/Expenses (refer note 4 below)**	-	(216 37)	-	(216 37)	-	2,166 25
5	**Profit before tax**	**5,011.54**	**4,359.07**	**2,911.00**	**9,370.61**	**5,825.33**	**10,560.81**
6	**Tax Expense**						
	- Current tax	1 331 27	1 070 72	781 00	2 401 99	1,517 59	3.202 98
	- Deferred tax	40 29	(60 34)	(23 36)	(20 05)	(12 49)	(128 99)
	Total Tax Expense	**1,371.56**	**1,010.38**	**757.64**	**2,381.94**	**1,505.10**	**3,073.99**
7	**Net Profit for the Period / Year**	**3,639.98**	**3,348.69**	**2,153.36**	**6,988.67**	**4,320.23**	**7,486.82**
8	**Other comprehensive income, net of tax**						
	a Items that will not be reclassified to profit or loss						
	i Remeasurements of post employment benefit obligations	(12 10)	83 33	(4 11)	71 23	(8 22)	(133 56)
	ii Tax relating to this item	3 05	(20 97)	1 04	(17 92)	2 07	33 61
	Total other comprehensive income, net of tax	**(9 05)**	**62.36**	**(3.07)**	**53.31**	**(6.15)**	**(99.95)**
9	**Total comprehensive income for the period / year (7 +/- 8)**	**3,630.93**	**3,411.05**	**2,150.29**	**7,041.98**	**4,314.08**	**7,386.87**
10	**Net Profit for the year attributable to:**						
	Owners of the parent	3,371 89	3.127 51	2 153 36	6,499 40	4.320 23	7.228 74
	Non-controlling interests	268 09	221 18	-	489 27	-	258 08
11	**Other comprehensive income for the year attributable to:**						
	Owners of the parent	(8 32)	47 52	(3 07)	39 20	(6 15)	(95 99)
	Non-controlling interests	(0 73)	14 84	-	14 11	-	(3 96)
12	**Total comprehensive income for the year attributable to:**						
	Owners of the parent	3 363 57	3.175 03	2.150 29	6.538 60	4,314 08	7 132 75
	Non-controlling interests	267 36	236 02	-	503 38	-	254 12
13	**Paid up Equity Share Capital (Face Value Rs. 10/- per share)**	**753.73**	**753.73**	**638.65**	**753.73**	**638.65**	**753.73**
14	**Earnings per equity share (not annualised)** **Basic and diluted earnings per share (in Rs.)**	44 74	41 49	33 72	86 23	67 65	110 46
15	**Reserves excluding Revaluation Reserve as per Audited Balance Sheet of 31st December, 2025**						1,02,871 69

Chartered Accountants LLPIN AAC - 5001 FRN 012754N/N500016 Mumbai

FOSECO INDIA LIMITED Sanaswadi Pune

Consolidated unaudited Statement of Assets and Liabilities as at 30th June, 2026

(All figures in INR Lakhs)

	Particulars	As at 30th June, 2026 Unaudited	As at 31st December, 2025 Audited Restated (Refer Note 3)
A	**ASSETS**		
1	**Non-Current Assets**		
(a)	Property, plant and equipment	10,974.42	11,315.91
(b)	Capital work-in-progress	239.82	356.92
(c)	Goodwill	40,912.24	40,912.24
(d)	Other Intangible assets	15,040.16	15,512.52
(e)	Right of use assets	8,737.58	8,841.57
(f)	Financial Assets		
	i. Loans	10.24	12.08
	ii. Other financial assets	3,167.90	3,142.26
(g)	Income tax assets (net)	436.84	814.30
(h)	Other non-current assets	21.64	30.56
	Total Non-Current Assets	**79,540.84**	**80,938.36**
2	**Current assets**		
(a)	Inventories	6,907.83	5,262.26
(b)	Financial assets		
	i. Trade receivables	18,455.95	15,339.67
	ii. Cash and cash equivalents	13,866.85	9,679.25
	iii. Bank balances other than cash and cash equivalents	23,610.33	23,025.63
	iv. Loans	14.58	21.28
	v. Other financial assets	441.57	609.09
(c)	Other current assets	988.07	862.82
	Total Current Assets	**64,285.18**	**54,800.00**
	TOTAL ASSETS	**1,43,826.02**	**1,35,738.36**
B	**EQUITY AND LIABILITIES**		
	EQUITY		
(a)	i. Equity share capital	753.73	753.73
	ii. Other equity - Reserves and surplus	1,07,139.89	1,02,871.69
	Equity attributable to owners of the parent	**1,07,893.62**	**1,03,625.42**
(b)	Non-controlling interests	8,386.87	7,883.49
	TOTAL EQUITY	**1,16,280.49**	**1,11,508.91**
C	**LIABILITIES**		
1	**Non-Current Liabilities**		
(a)	Financial liabilities		
	- Lease liabilities	116.44	173.52
(b)	Employee benefit obligations	6.07	-
(c)	Deferred tax liabilities (net)	5,044.02	5,046.14
	Total Non-Current Liabilities	**5,166.53**	**5,219.66**

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Consolidated unaudited Statement of Assets and Liabilities as at 30th June, 2026 (Continued...)

(All figures in INR Lakhs)

	Particulars	As at 30th June, 2026 Unaudited	As at 31st December, 2025 Audited Restated (Refer Note 3)
2	**Current Liabilities**		
(a)	Financial liabilities		
	i Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	930 17	752 20
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	16,961 14	14,826 85
	ii Lease liabilities	110 85	104 24
	iii Other financial liabilities	1,639 24	1,236 72
(b)	Employee benefit obligations	505 59	946 16
(c)	Other Provisions	151 10	168 60
(d)	Current tax liabilities	711 57	91 61
(e)	Other current liabilities	1,369 34	883 41
	Total Current Liabilities	**22,379.00**	**19,009.79**
	TOTAL LIABILITIES	**27,545.53**	**24,229.45**
	TOTAL EQUITY AND LIABILITIES	**1,43,826.02**	**1,35,738.36**

Consolidated unaudited Statement of Cash Flows for the period ended 30th June, 2026

(All figures in INR Lakhs)

Particulars	Period Ended 30th June, 2026 Unaudited	Period Ended 30th June, 2025 Unaudited
A. Cash flow from operating activities		
Profit for the period before tax (after exceptional item)	9,370.61	5,825.33
Adjustments for :		
Depreciation and amortisation expense	1,628 20	477 C6
Loss allowance on trade receivables	-	26 40
Loss/(Gain) on disposal of property, plant and equipment	8 55	-
Finance cost	18 41	7 40
Interest income	(865 04)	(825 59)
Provisions no longer required, written back	(52 70)	-
Unrealised foreign exchange differences	23 53	44 81
Employee share based payment expense	52 15	45 59
Operating profit before working capital changes	10,183.71	5,601.00
Working capital adjustments for :		
(Increase) / Decrease in Trade receivables	(3,032 11)	(1,461 51)
(Increase) / Decrease in Inventories	(1,645 57)	409 60
(Increase) / Decrease in Other financial assets	92 37	(72 41)
(Increase) / Decrease in Other current assets	(12525)	462 11
(Increase) / Decrease in Loans	8 54	(1 80)
Increase / (Decrease) in Trade payables	2,352 79	495 13
Increase / (Decrease) in Other financial liabilities	489 69	489 37
Increase / (Decrease) in Other liabilities	485 93	38 91
Increase / (Decrease) in Employee benefit obligations	(363 27)	(74 02)
Increase / (Decrease) in Provisions	(17 50)	-
Cash generated from operations	8,429.33	5,886.38
Income taxes paid (net of refunds)	(1,404 57)	(1,187 06)
Net cash generated from operating activities (a)	7,024.76	4,699.32

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Consolidated unaudited Statement of Cash Flows for the period ended 30th June, 2026 (Continued...)

(All figures in INR Lakhs)

Particulars	Period Ended 30th June, 2026 Unaudited	Period Ended 30th June, 2025 Unaudited
B. Cash flow from Investing activities		
Payments for property, plant, equipment's and intangible assets	(735.82)	(393.16)
Acquisition of additional stake in subsidiary	(1,542.84)	-
Disposal of stake in subsidiary	1,193.57	-
Interest received	919.31	472.95
Deposits matured during the year (with maturity more than three months)	21,810.00	8,910.50
Deposits placed during the year (with maturity more than three months)	(22,399.45)	(5,150.00)
Net cash (used in) / generated from investing activities (b)	**(755.23)**	**3,840.29**
C. Cash flow from Financing activities		
Interest paid	(18.41)	(7.40)
Principle elements of lease payments	(50.47)	(24.05)
Dividend paid	(1,889.06)	(1,598.24)
Net cash used in financing activities (c)	**(1,957.94)**	**(1,629.69)**
Net increase / (decrease) in cash and cash equivalents (a+b+c)	4,311.59	6,909.92
Effects of exchange rate changes on cash and cash equivalents	(123.99)	(0.18)
Cash and cash equivalents at the beginning of the period	9,679.25	9,066.27
Cash and cash equivalents at the end of the period	**13,866.85**	**15,976.01**
Cash and cash equivalents comprise of :		
Cash on hand	210.71	0.99
Balances with banks		
- in current accounts	4,730.78	1,207.59
- in EEFC accounts	1,503.70	41.03
Cheques on hand	187.77	590.86
Deposit with maturity of less than three months	7,233.89	14,135.54
Total cash and cash equivalents	**13,866.85**	**15,976.01**

Notes:

a) The above Consolidated unaudited Statement of Cash Flows has been prepared under the "Indirect Method" as set out in the Ind AS - 7 on Statement of Cash Flows

b) Non Cash Financing and Investing Activities - Acquisition of Right to Use Asset during the year is Rs Nil (Previous period 30th June, 2025 is Rs Nil)

NOTES:

1 The consolidated financial results have been reviewed by the Audit Committee and approved by the Company's Board of Directors at their respective meetings held on 13th August, 2026 The Statutory Auditors have conducted a limited review of these consolidated financial results and have issued an unmodified report

2 Pursuant to the acquisition of Foseco Crucible (India) Limited (formerly known as Morganite Crucible (India) Limited) (FCIL) during the previous year, a mandatory "Open Offer" under Regulation 3(1) and Regulation 4 of the SEBI (SAST) was triggered and Rs 21,810 lakhs were deposited by the Company in the Escrow Account for purpose of Open Offer The Open Offer was concluded on January 13, 2026 and 99,081 shares were tendered by public shareholders of FCIL under the Open Offer for a consideration of Rs 1,542.84 lakhs

In accordance with the SEBI (SAST) Regulations, the promoter Foseco India Limited, cannot exceed in shareholding of more than 75% in its listed subsidiary, Foseco Crucible (India) Limited and the said 99,081 shares acquired in the open offer were sold through open market route during the quarter ended 30th June, 2026 The differential in the cost of acquisition and disposal of shares amounted to a net loss Rs 349.27 lakhs which is recorded in retained earnings in accordance with Ind AS 110 - Consolidated financial statements'

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3 Pursuant to the acquisition of FCIL by the Group (Foseco India Limited), a preliminary purchase price allocation (PPA) was performed Certain assets (including inventories, property plant & equipment and the related GST balances) and liabilities were recognized at provisional fair values Due to limited information available at the acquisition date, regarding the use of certain assets (as mentioned above), future revenue projections and assuming certain liabilities had not yet been finalized The Group remains within the permissible measurement period (which will end on 11th November, 2026) to refine these valuations

During the period ended 30th June, 2026, management of FCIL and the Group has undertaken reassessment of the economic potential of these assets and liabilities and have adjusted the provisional amount recognised earlier, which are summarized below:

(All figures in INR Lakhs)

Particulars	Provisional amount as at acquisition date	Measurement period adjustments	Restated amount as at acquisition date
Purchase consideration	63,800.35	-	63,800.35
Fair value of non- controlling interest as on acquisition date	8,109.64	(480.28)	7,629.36
Sub – total (A)	**71,909.99**	**(480.28)**	**71,429.71**
Fair value of assets acquired #	25,892.65	(2,523.58)	23,369.07
Fair value of intangible assets identified	15,633.31	-	15,633.31
Fair value of liabilities assumed	(2,816.73)	(43.64)	(2,860.37)
Deferred tax on fair value adjustments ##	(6,270.66)	646.12	(5,624.54)
Sub – total (B)	**32,438.57**	**(1,921.10)**	**30,517.47**
Value of Goodwill (A-B)	**39,471.42**	**1,440.82**	**40,912.24**

The above adjustments have resulted in increase in goodwill as on the closing date from Rs. 39,471.42 lakhs to Rs 40,912.24 lakhs, which has been adjusted retrospectively in accordance with IndAS 103 'Business Combinations' Comparative information has been restated accordingly.

Resultant impact pertaining to above changes in fair value have been retrospectively adjusted as decrease in 'Inventories' by Rs 87.89 lakhs, 'Property, plant and equipment' by Rs. 2,280.14 lakhs and 'Other current assets' by Rs 155.55 lakhs in the consolidated results of the Group for the year ended 31st December, 2025.

Resultant impact pertaining to above changes in fair value have been retrospectively adjusted as increase in 'Trade payables' by Rs. 19.09 lakhs and 'Other current liabilities' by Rs. 24.55 lakhs in the consolidated results of the Group for the year ended 31st December, 2025.

4 (a) During the year ended 31st December, 2025, the Group has recognised the pre-acquisition expenses amounting to Rs 1,888.52 lakhs towards regulatory fees, stamp duty, advisory and valuation consultancy etc. related to investment in Foseco Crucible (India) Limited (formerly known as Morganite Crucible (India) Limited), given the significance and non-recurring nature, these expenses have been disclosed as an exceptional item.

(b) The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"), which have become effective from 21st November, 2025. Based on the information available and in accordance with the guidance issued by the Institute of Chartered Accountants of India, the Group had assessed the incremental impact of the implementation of the Codes and recognised an additional provision of Rs 277.73 lakhs, pertaining to its subsidiary, as an exceptional item in the results for the year ended 31st December, 2025.

Subsequently, during the quarter ended 31st March, 2026, based on additional clarifications issued by the Ministry of Labour & Employment, the management reassessed the liability towards gratuity and compensated absences. Consequently, a provision amounting to Rs 216.37 lakhs, pertaining to the aforesaid subsidiary, have been reversed and disclosed as an exceptional item.

5 Pursuant to acquisition stated in note 2 above, the comparative figures presented in the consolidated financial results for the quarter and year to date period ended 30th June, 2025 represents standalone figures of the Parent Company Further, comparative figures presented in the consolidated unaudited statement of cashflows for the period ended 30th June, 2025 represents standalone figures of the Parent Company.

6 At the meeting held on 13th August, 2026, the Board of Directors of the Company have approved the acquisition of Vesuvius India Limited's business undertaking situated at Mehsana, Gujarat, comprising of a manufacturing facility primarily engaged in the manufacture of crucibles, stoppers and sleeves for the non-ferrous industrial sector for a lump-sum consideration of INR 4,325 lakhs, subject to adjustments in the manner set out in the Business Transfer Agreement and subject to the execution of such other ancillary agreements required in connection with the Proposed Transaction.

7 The Group has only one reportable segment, metallurgical products and services, in accordance with Ind AS 108 - "Operating Segments", notified pursuant to the Companies (Indian Accounting Standards) Rules, 2015.

8 The aforesaid financial results of the Group have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 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 of Listing Regulations

FOSECO INDIA LIMITED Sanaswadi Pune

For FOSECO INDIA LIMITED

Date : 13th August, 2026
Place : Pune

Prasad Madhukar Chavare
Managing Director & Chief Executive Officer
DIN : 08846863

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Review Report

To
The Board of Directors
Foseco India Limited
Gat No 922 and 923, Sanaswadi,
Taluka Shirur, Pune- 412208
Maharashtra, India

1. We have reviewed the consolidated unaudited financial results of Foseco India Limited (the "Holding Company"), its subsidiary (the Holding Company and its subsidiary) hereinafter referred to as the "Group"), (refer paragraph 4 below) for the quarter ended 30th June, 2026 and the year to date results for the period 1st January, 2026 to 30th June, 2026, and the Consolidated Unaudited Statement of Assets and Liabilities as on that date and the Consolidated Unaudited Statement of Cash Flows for the half-year ended on that date which are included in the accompanying 'Consolidated Statement of unaudited financial results for the quarter and six months ended 30th June, 2026' (the "Statement"). The Statement is being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.

2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding 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, and other accounting principles generally accepted in India. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the Holding Company and its following subsidiary:

   - Foseco Crucible (India) Limited [formerly known as Morganite Crucible (India) Limited]

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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6. The interim financial results of one subsidiary reflect total assets of Rs. 18,790.20 lakhs and net assets of Rs. 15,037.82 lakhs as at 30th June, 2026 and total revenues of Rs. 4,867.79 lakhs and Rs. 8,602.99 lakhs and total net profit after tax of Rs. 1,029.23 lakhs and Rs. 889.62 lakhs and total comprehensive income of Rs. 1,021.75 lakhs and Rs. 946.07 lakhs, for the quarter ended 30th June, 2026 and for the period from 1st January, 2026 to 30th June, 2026, respectively, and cash flows (net) of Rs. 2,884.45 lakhs for the period from 1st January, 2026 to 30th June, 2026, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors in accordance with (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" and their reports, vide which they have issued an unmodified conclusion, have been furnished to us by the other auditors 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 on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Statement is not modified in respect of the above matter.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016

Ali Akbar
Partner
Membership Number: 117839
UDIN: 26117839OSRVPU2597

Place: Mumbai
Date: August 13, 2026

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