February 14, 2026

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. 14th February, 2026 have, *inter alia*, considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and Nine months ended December 31, 2025. 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 12.25 p.m. and Concluded at 1. 15 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: 2026.02.14 13:18:25 +05'30'

Sachin Kumar Gupta
Company Secretary and Compliance Officer
ACS 22874

Encl: As above

K.K. MANKESHWAR & CO.
CHARTERED ACCOUNTANTS

7, Kingsway, Nagpur - 440 001
Ph. : 91-712-6629946 / 47/ 2554223
Fax No. : 91-712-6629948 / 6613404
E-mail : mail@kkmindia.com

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 nine months ended December 31, 2025 ("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 specified under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder 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.



5. **Emphasis of Matter**

We draw attention to **Note No. 7** of the accompanying Statement, which indicates that the Company's plant operations have been shut down with effect from 31 October 2023, resulting in nil revenue during the quarter and year-to-date period, and that the management has decided to divest the plant and machinery, for which shareholders' approval has been obtained on 10 July 2025. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.

Mohsin Hada
Partner
Membership No.608681
For and on behalf of
K.K. MANKESHWAR & Co.
Chartered Accountants
FRN: - 106009W
UDIN: 26608681PTCJZW5967
Place: Nagpur
Date: 14th February, 2026

K.K. MANKESHWAR & CO. CHARTERED ACCOUNTANTS NAGPUR

FACOR ALLOYS LIMITED

REGD. OFFICE: SHREERAMNAGAR 535 101,GARIVIDI, DISTRICT: VIZIANAGARAM (A.P.) CIN: L27101AP2004PLC043252

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(` in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31ST DECEMBER, 2025	30TH SEPTEMBER, 2025	31ST DECEMBER, 2024	31ST DECEMBER, 2025	31ST DECEMBER, 2024	31ST MARCH, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	INCOME						
1	Revenue from operations	27.31	101.64	-	133.66	0.20	16.97
2	Other income	6.02	9.13	16.70	24.87	1,015.56	1,041.33
3	**Total Income (1+2)**	**33.33**	**110.77**	**16.70**	**158.53**	**1,015.76**	**1,058.30**
4	**Expenses**						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Changes in inventories of finished goods, work-in-progress	-	101.64	-	101.64	-	-
	c) Employee benefits expense	255.98	473.33	192.58	1,182.81	641.79	792.55
	d) Finance costs	140.75	119.31	61.23	361.56	180.75	256.34
	e) Depreciation and amortisation expense	33.73	32.00	38.75	97.37	117.41	155.10
	f) Power and Fuel Expenses	9.54	9.65	11.52	30.62	35.71	38.49
	g) Other expenses	154.28	112.49	89.52	374.46	281.09	433.13
	Total expenses	**594.28**	**848.42**	**393.60**	**2,148.46**	**1,256.75**	**1,675.61**
5	**Profit / (Loss) Before Exceptional items and tax (3-4)**	**(560.95)**	**(737.65)**	**(376.90)**	**(1,989.93)**	**(240.99)**	**(617.31)**
6	**Exceptional Items**						
	Profit/ (Loss) on Sale /Discard of Fixed Asset	-	164.22	(0.19)	197.68	(1.18)	3.44
	Provision for Recovery on Conversion Material	-	-	-	-	-	(2,327.00)
	Arrear Electricity Charges (FPPCA Charges)	-	-	(3,646.23)	-	(3,646.23)	(3,242.03)
	Profit/ (Loss) on Sale of Excess Inventory	-	42.29	-	50.09	-	61.78
	Sundry Balances Written Off	-	66.85	-	66.85	(2,327.00)	-
7	**Net Profit /(Loss) before Tax (5+6)**	**(560.95)**	**(464.29)**	**(4,023.32)**	**(1,675.31)**	**(6,215.40)**	**(6,121.12)**
8	**Tax Expense**						
	(a) Current tax	-	-	-	-	-	-
	(b) Tax for earlier years	-	-	-	-	-	-
	(c) Deferred tax	(124.14)	(97.25)	(913.58)	(405.90)	(1,123.43)	(1,099.65)
9	**Net Profit /(Loss) for the period (7-8)**	**(436.81)**	**(367.04)**	**(3,109.74)**	**(1,269.41)**	**(5,091.97)**	**(5,021.47)**
10	**Other Comprehensive income/(loss)**						
	Items that will not be reclassified to Profit and Loss						
	Remeasurement of defined benefit plans	189.38	(27.03)	(19.42)	135.32	(58.26)	(109.89)
	Deferred tax relating to remeasurement of defined benefit plans	(47.67)	6.80	4.88	(34.06)	14.66	27.66
	Other Comprehensive income/(loss)-Total	**141.71**	**(20.23)**	**(14.54)**	**101.26**	**(43.60)**	**(82.23)**
11	**Total Comprehensive income for the period (9+10)**	**(295.10)**	**(387.27)**	**(3,124.28)**	**(1,168.15)**	**(5,135.57)**	**(5,103.70)**
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**	**1,955.48**
13	**Earnings per share (in ` ) (of ` 1/-each) (not annualised):**						
	(a) Basic EPS	**(0.22)**	**(0.19)**	**(1.59)**	**(0.65)**	**(2.60)**	**(2.57)**
	(b) Diluted EPS	**(0.22)**	**(0.19)**	**(1.59)**	**(0.65)**	**(2.60)**	**(2.57)**

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 14th February, 2025. 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 openion 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 During the quarters of FY 2025–26, employee benefit expenses included voluntary compensation paid to employees separated under the company's Voluntary Retirement Scheme (VRS).

5 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.
Based on legal opinion obtained and the best information currently available, and in accordance with the guidance issued by the Institute of Chartered Accountants of India, the Company has assessed the incremental impact arising primarily due to changes in the definition of wages. Accordingly, the incremental impact relating to gratuity of ₹6.52 lakhs and long-term compensated absences of ₹ 10,863 has been recognised in the consolidated interim Statement of Profit and Loss for the period ended December 31, 2025.The Company continues to monitor the finalisation of the Central and State Rules and further clarifications issued by the Government and will recognise any additional impact, if required, in the period in which such developments occur.

6 The Company obtained shareholders' approval through postal ballot on 10 July 2025 for the proposed sale of certain plant and machinery. An advance amounting to INR 24.97 crore has been received from the purchaser in respect of the proposed sale. As at the reporting date, the definitive sale agreement has not been finalised and the transfer of risks and rewards of ownership of the said plant and machinery has not occurred. Accordingly, the amount received continues to be recognised as an advance from the purchaser. Since the amount represents an advance and the requisite shareholder approval was obtained in the second quarter of FY 2025–26, no gain or loss has been recognised in the Statement of Profit and Loss for the period.

7 Plant operation is shut down w.e.f. 31-10-2023, which has caused NIL revenue during the quarter/year. After evaluating various strategic options for revival of operations, the management has decided to divest the plant and machinery. Accordingly, shareholders' approval for the sale of plant and machinery was obtained through postal ballot on July 10, 2025.

8 Previous period figures are regrouped/rearranged wherever necessary to facilitate comparison.

For FACOR ALLOYS LIMITED

K. NANKESHWAR & CO. CHARTERED ACCOUNTANTS NAGPUR

FACOR ALLOYS LIMITED FAL

ASHISH SANTOSH AGRAWAL
WHOLE-TIME DIRECTOR
DIN: 02148665

Place : Nagpur
Date : 14th February, 2026

K.K. MANKESHWAR & CO.
CHARTERED ACCOUNTANTS

7, Kingsway, Nagpur - 440 001
Ph. : 91-712-6629946 / 47/ 2554223
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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 nine months ended December 31, 2025, 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 were engaged to conduct a 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**

K.K. MANKESHWAR & CO. CHARTERED ACCOUNTANTS

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 31 December, 2025 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. **Emphasis of Matter**

We draw attention to Note 9 of the accompanying Statement of the group, which indicates that the Group's plant operations have been shut down with effect from 31 October 2023, resulting in nil revenue during the quarter and year-to-date period, and that the management has decided to divest the plant and machinery, for which shareholders' approval has been obtained on 10 July 2025. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Group's ability to continue as a going concern.

6. **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 ₹47.98 lakhs as at December 31, 2025, total

K. MANKESHWAR & CO. CHARTERED ACCOUNTANTS

revenues of ₹Nil for the quarter and half year ended December 31, 2025, total loss after tax of ₹0.023 lakhs for the quarter ended December 31, 2025 respectively, and net cash outflow of ₹Nil for the half year ended December 31, 2025, 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: 26608681YKQXUW1029
Place: Nagpur
Date: 14th February, 2026

FACOR ALLOYS LIMITED

REGD. OFFICE: SHREERAMNAGAR 535 101,GARIVIDI, DISTRICT: VIZIANAGARAM (A.P.) CIN: L27101AP2004PLC043252

WEBSITE: www.facoralloys.in, PHONE: +91 8952 282029, FAX: +91 8952 282188, E-MAIL: facoralloys@falgroup.in

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(` in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31ST DECEMBER 2025	30TH SEPTEMBER, 2025	31ST DECEMBER 2024	31ST DECEMBER 2025	31ST DECEMBER 2024	31ST MARCH 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	INCOME						
1	Revenue from operations	27.31	101.64	-	133.66	0.20	15,379.49
2	Other income	6.02	9.13	16.70	24.87	1,015.56	397.29
3	**Total Income (1+2)**	**33.33**	**110.77**	**16.70**	**158.53**	**1,015.76**	**15,776.78**
4	**Expenses**						
	a) Cost of materials consumed	-	-	-	-	-	5,151.23
	b) Changes in inventories of finished goods, work-in-progress	-	101.64	-	101.64	-	462.41
	c) Employee benefits expense	255.98	473.34	192.58	1,182.81	641.79	1,225.22
	d) Finance costs	140.76	119.31	61.23	361.56	180.75	266.77
	e) Depreciation and amortisation expense	33.73	32.00	38.75	97.37	117.41	202.17
	f) Power and Fuel Expenses	9.54	9.65	11.52	30.62	35.71	8,598.93
	g) Other expenses	154.30	112.52	89.54	374.53	281.07	2,196.55
	Total expenses	**594.30**	**848.46**	**393.62**	**2,148.53**	**1,256.73**	**18,103.28**
5	**Profit / (Loss) Before Exceptional items and tax (3-4)**	**(560.97)**	**(737.69)**	**(376.92)**	**(1,990.00)**	**(240.97)**	**(2,326.50)**
6	**Exceptional Items**						
	Profit/ (Loss) on Sale /Discard of Fixed Asset	-	164.22	(0.19)	197.68	(1.18)	(291.77)
	Arrear Electricity Charges (FPPCA Charges)	-	-	(3,646.23)	-	(3,646.23)	(797.68)
	Profit / (Loss) on Sale of Excess Inventory	-	42.29	-	50.09		-
	Sundry Balance Written Off	-	66.85	-	66.85	-	653.04
	Provision for Recovery on Conversion Material	-	-	-	-	(2,327.00)	-
7	**Net Profit /(Loss) before Tax (5+6)**	**(560.97)**	**(464.33)**	**(4,023.34)**	**(1,675.38)**	**(6,215.38)**	**(2,762.91)**
8	**Tax Expense**						
	(a) Current tax	-	-	-	-	-	-
	(b) Tax for earlier years	-	-	-	-	-	-
	(c) Deferred tax	(124.14)	(97.25)	(913.58)	(405.90)	(1,123.43)	(839.15)
9	**Net Profit /(Loss) for the period (7-8)**	**(436.83)**	**(367.08)**	**(3,109.76)**	**(1,269.48)**	**(5,091.95)**	**(1,923.76)**
10	**Other Comprehensive income/(loss)**						
	Items that will not be reclassified to Profit and Loss						
	Remeasurement of defined benefit plans	189.38	(27.03)	(19.42)	135.32	(58.26)	(77.68)
	Deferred tax relating to remeasurement of defined benefit plans	(47.67)	6.80	4.88	(34.07)	14.66	19.55
	Foreign currency translation reserve	-	-	-	-	-	(791.24)
	Income tax on foreign currency translation reserve	-	-	-	-	-	-
	Other Comprehensive income/(loss)-Total	**141.71**	**(20.23)**	**(14.54)**	**101.25**	**(43.60)**	**(849.37)**
11	**Total Comprehensive income for the period (9+10)**	**(295.12)**	**(387.31)**	**(3,124.30)**	**(1,168.23)**	**(5,135.55)**	**(2,773.13)**
	Profit attributable to :						
	- Shareholders of the company	(436.83)	(367.08)	(3,109.76)	(1,269.48)	(5,091.95)	(1,990.83)
	- Non-controlling interests	-	-	-	-	-	67.07
	Other Comprehensive Income attributable to :						
	- Shareholders of the company	141.71	(20.23)	(14.54)	101.25	(43.60)	(849.37)
	- Non-controlling interests	-	-	-	-	-	-
	Total Comprehensive Income attributable to :						
	- Shareholders of the company	(295.12)	(387.31)	(3,124.30)	(1,168.23)	(5,135.55)	(2,840.20)
	- Non-controlling interests	-	-	-	-	-	67.07
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**	**1,955.48**
13	**Earnings per share (in ` ) (of ` 1/-each) (not annualised):**						
	(a) Basic EPS	**(0.22)**	**(0.19)**	**(1.59)**	**(0.65)**	**(2.60)**	**(1.02)**
	(b) Diluted EPS	**(0.22)**	**(0.19)**	**(1.59)**	**(0.65)**	**(2.60)**	**(1.02)**

Notes:

1 The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors, at their Meeting held on 14th February, 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 openion on these consolidated 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 During the quarters of FY 2025–26, employee benefit expenses included voluntary compensation paid to employees separated under the company's Voluntary Retirement Scheme (VRS).

FACOR ALLOYS LIMITED

CHARTERED ACCOUNTANTS

5 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. After obtaining a legal opinion, the management has taken a considered decision to present the consolidated financial results for the Quarter and nine month ended 31st December 2025, 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. During the current quarter, the said complaint has been rejected by the EOW. The management is currently consulting its legal counsel to evaluate the available legal options and further course of action.

6 Consolidated figures for the quarter/period ended on 31st December, 2025 are not comparable with those of corresponding period of previous years and previous quarters, please refer note no.5 of Notes.

7 The Company obtained shareholders' approval through postal ballot on 10 July 2025 for the proposed sale of certain plant and machinery. An advance amounting to INR 24.97 crore has been received from the purchaser in respect of the proposed sale. As at the reporting date, the definitive sale agreement has not been finalised and the transfer of risks and rewards of ownership of the said plant and machinery has not occurred. Accordingly, the amount received continues to be recognised as an advance from the purchaser. Since the amount represents an advance and the requisite shareholder approval was obtained in the second quarter of FY 2025–26, no gain or loss has been recognised in the Statement of Profit and Loss for the period.

8 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.
Based on legal opinion obtained and the best information currently available, and in accordance with the guidance issued by the Institute of Chartered Accountants of India, the Company has assessed the incremental impact arising primarily due to changes in the definition of wages. Accordingly, the incremental impact relating to gratuity of ₹6.52 lakhs and long-term compensated absences of ₹ 10,863 has been recognised in the consolidated interim Statement of Profit and Loss for the period ended December 31, 2025.The Company continues to monitor the finalisation of the Central and State Rules and further clarifications issued by the Government and will recognise any additional impact, if required, in the period in which such developments occur.

9 Plant operation of parent company is temporarily shut down w.e.f. 31-10-2023, which has caused NIL revenue during the quarter/year. After evaluating various strategic options for revival of operations, the management has decided to divest the plant and machinery of the parent company. Accordingly, shareholders' approval for the sale of plant and machinery was obtained through postal ballot on July 10, 2025.

10 Previous period figures are regrouped/rearranged wherever necessary to facilitate comparison.

For FACOR ALLOYS LIMITED

FACOR ALLOYS LIMITED FAL

ASHISH SANTOSH AGRAWAL
WHOLE-TIME DIRECTOR
DIN: 02148665

Place : Nagpur
Date : 14th February, 2026

K. MANKESHWAR & CO. CHARTERED ACCOUNTANTS NAGPUR