FINE-LINE
CIRCUITS LIMITED

145, SDF V, SEEPZ, ANDHERI (E), MUMBAI-400 096. INDIA
Phone : 91-22-2829 0244/45 Fax : 91-22-2829 2554
E-MAIL : fineline@fineline.co.in • Website : www.finelineindia.com
CIN : L72900MH1989PLC131521

Date: 14th February, 2026

To
The General Manager
BSE LIMITED
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001

Scrip code: 517264

Dear Sir,

Sub.: Outcome of Board meeting and Submission of Unaudited Financial Results for the quarter ended 31.12.2025

The Board of directors at the meeting held today at 12.46 P.M. and concluded at 02.30 P.M. (conclusion time), approved the following:

1. Unaudited Financial Results for the quarter ended 31.12.2025

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find Unaudited Financial Results for the quarter ended 31.12.2025 duly approved by the Board of Directors along with the Limited Review Report of the Auditors for your records

Thanking you.

Yours faithfully,
For **FINE-LINE CIRCUITS LIMITED**

FINE-LINE CIRCUITS LIMITED MUMBAI

Abhay B. Doshi
DIN: 00040644
Managing Director
Encl.: As above

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FINE - LINE CIRCUITS LIMITED
REGD. OFFICE : 145 SDF - V, SEEPZ, ANDHERI (EAST), MUMBAI - 400 096
CIN NO : L72900MH1989PLC13521 Email : fineline@fineline.co.in
Phone No : 022 2829 0244, Fax No : 022 2829 2554, Website : www.finelineindia.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2025

₹.in Lakhs, except per share data

Sr. No.	Particulars	Quarter Ended			Year-to Date		Year Ended
		31.12.25	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Reviewed)			(Reviewed)		(Audited)
1	Revenue from Operations	786.61	965.38	976.98	2,477.15	2,377.04	3,036.96
2	Other Income	-	0.00	0.12	-	0.24	1.53
3	**Total Income (1+2)**	**786.61**	**965.38**	**977.10**	**2,477.15**	**2,377.28**	**3,038.48**
4	**Expenses**						
	Raw Materials Consumed	319.96	442.52	383.18	1,066.38	946.24	1,228.12
	Chemicals, Consumables and Stores Consumed	214.77	171.64	214.86	507.50	492.65	631.21
	Changes in Inventories of Finished goods,work in progress and stock in trade	(54.76)	40.91	61.49	4.06	63.09	(4.38)
	Employee Benefit Expenses	142.18	141.52	131.68	416.76	383.97	514.93
	Finance Costs	10.89	8.89	12.56	28.41	26.36	35.53
	Depreciation Expenses	19.83	18.63	16.12	55.19	44.63	60.26
	Power, Fuel & Water	35.30	39.30	43.14	116.80	124.55	173.23
	Other Expenses	86.31	94.44	103.37	255.91	272.92	377.82
	Total Expenses (4)	**774.49**	**957.85**	**966.40**	**2,451.02**	**2,354.41**	**3,016.72**
5	**Profit / (Loss) from Ordinary activities Before Taxes (3-4)**	**12.13**	**7.53**	**10.70**	**26.13**	**22.87**	**21.76**
6	**Tax Expense:**						
	a) Current Tax	-	0.71	-	0.71	0.66	0.66
	b) (Excess) / Short Provision for Tax for Earlier Years	-	-	-	0.58	-	-
	c) Deferred Tax	0.23	(0.09)	0.33	(0.21)	0.86	1.36
7	**Profit / (Loss) After Tax (5-6)**	**11.90**	**6.92**	**10.37**	**25.05**	**21.35**	**19.74**
8	**Other Comprehensive Income**						
	(A) Items will not be Classified to Profit or Loss Account						
	(a) Re-measurement of defined Benefits obligation	(1.73)	2.01	-	2.28	-	8.02
9	**Total Comprehensive Income for the Period (7+8)**	**10.16**	**8.92**	**10.37**	**27.33**	**21.35**	**27.76**
10	Paid-up Equity Share Capital (Face Value ₹. 10/- each PY ₹. 10/- each)	482.65	482.65	482.65	482.65	482.65	482.65
11	Other Equity Excluding Revaluation Reserves	-	-	-			**399.40**
12	**Earnings per Share (Face Value of ₹.10/-each)**						
	Basic and Diluted	**0.25**	**0.14**	**0.22**	**0.52**	**0.44**	**0.41**

Notes :

1. The above results for the Quarter & Nine Months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th February, 2026 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015.
2. The Government of India has enacted four labour codes effective from 21st November, 2025 and the Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact arising from the regulatory changes. Due to new codes, the Company has obtained an independent actuarial valuer's report of Gratuity and Leave Encashment Liabilities in respect of eligible employees as at December 31, 2025 and based on independent Actuarial Valuer's Report, the provisional liability for nine months in respect of Gratuity and Leave encashment is determined and provided in the above financial results. Once Central / State Rules are notified by the Government on all aspects of Codes, the Company will evaluate additional impact, if any, on the measurement of employee benefits and would provide appropriate accounting treatment.
3. The Company does not have any Subsidiary/ Associate/ Joint Venture entity(ies) for the respective period and hence, consolidated financial results are not applicable.
4. The above results have been 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 Standard) Rules, 2015, as amended.
5. The company has business in only one Segment (i.e. Printed Circuit Boards).
6. Previous period's figures have been re-grouped / re-arranged / recast wherever necessary.

Place : Mumbai
Date : 14th February, 2026

DKP & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

FINE-LINE CIRCUITS LIMITED MUMBAI

By Order of the Board

Abhay B. Doshi
(Managing Director)
DIN : 00040644

D K P & ASSOCIATES

CHARTERED ACCOUNTANTS

611 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel. No. 99875 37434 Email : deepak@dkpassociates.com

Independent Auditors' Limited Review Report on Quarterly and Nine months ended on 31st December 2025 Unaudited Financial Results of Fine-Line Circuits Limited Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

REVIEW REPORT
TO THE BOARD OF DIRECTORS OF
Fine -Line Circuits Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Fine -Line Circuits Limited** ("the Company") for the quarter and nine months ended 31st December, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"), as amended, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 ("the Circular").

2. The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's management and approved by the Board of Directors. 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. 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 stated 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 applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **D K P & Associates.**
Chartered Accountants
Registration No.126305W

DKP & ASSOCIATES ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Deepak Doshi
Partner
Membership Number: 037148
UDIN: 26037148XAJOMC5825
Place: Mumbai
Date: 14th February, 2026