LIGHT UP THE WORLD

FIEM INDUSTRIES LIMITED

UNIT VII : Plot No. 1915, Rai Industrial Estate, Phase-V, Sonepat - 131029, Haryana (INDIA)
Tel. : +91-130-2367905/906/907/908/909/910 **Fax :** +91-130-2367903
E-mail : fiemunit7@fiemindustries.com

February 12, 2025

The Manager,
Dept. of Corporate Services
B S E Limited
25th Floor, P. J. Towers, Dalal Street,
Fort, Mumbai - 400 001

Dear Sir,

Sub: Integrated Filing (Financial) for the Quarter ended December 31, 2024
Ref: SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 Dated December 31, 2024

Please find attached herewith the Integrated Filing (Financial) of Fiem Industries Limited for the quarter and nine months ended December 31, 2024. The same is also being made available on the website of the Company at www.fiemindustries.com

This disclosure is being made in compliance with the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 Dated December 31, 2024, read with Circular No. 20250102-4 issued by BSE Limited dated January 2, 2025 and Circular No. NSE/CML/2025/02 issued by the National Stock Exchange of India Limited dated January 2, 2025.

Thanking you,

Yours faithfully
For Fiem Industries Limited

Arvind Kumar Chauhan
Digitally signed by Arvind Kumar Chauhan
Date: 2025.02.12 17:58:08 +05'30'

Arvind K. Chauhan
Company Secretary

Encls: A/a

LIGHT UP THE WORLD

FIEM INDUSTRIES LIMITED

UNIT VII : Plot No. 1915, Rai Industrial Estate, Phase-V, Sonepat - 131029, Haryana (INDIA)
Tel. : +91-130-2367905/906/907/908/909/910 **Fax :** +91-130-2367903
E-mail : fiemunit7@fiemindustries.com

INTEGRATED FILING (FINANCIAL) FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

A. FINANCIAL RESULTS

Attached as Annexure-A

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

Not Applicable.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS *(applicable only for half-yearly filings i.e., 2nd and 4th Quarter)*

Not Applicable for the Quarter ended December 31, 2024.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS *(Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th Quarter)*

Not Applicable for the Quarter ended December 31, 2024.

ANNEXURE - A : FINANCIAL RESULTS

FIEM INDUSTRIES LIMITED

LIGHT UP THE WORLD

Registered Office : D-5, Mansarover Garden, New Delhi - 110015 (INDIA)
Tel. : +91-11-25101002/03/04/05 E-mail : investor@fiemindustries.com
Website : http://www.fiemindustries.com CIN : L36999DL1989PLC034928

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(Rs. in lakhs)

SL. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.24 (Unaudited)	30.09.24 (Unaudited)	31.12.23 (Unaudited)	31.12.24 (Unaudited)	31.12.23 (Unaudited)	31.03.24 (Audited)
1	**Income**						
	a) Net Sales	59,009.81	60,744.60	48,311.07	177,115.29	145,966.85	201,436.78
	b) Other Operating Income	297.22	491.52	386.35	1,197.32	1,076.46	1,347.24
	Revenue from Operations	**59,307.03**	**61,236.12**	**48,697.42**	**178,312.61**	**147,043.31**	**202,784.02**
	Other Income	384.46	360.45	496.86	1,079.18	1,245.74	1,596.59
	Total Income	**59,691.49**	**61,596.57**	**49,194.28**	**179,391.79**	**148,289.05**	**204,380.61**
2	**Expenses**						
	a) Cost of materials consumed	37,626.58	37,891.63	29,788.82	111,272.99	90,587.39	124,281.06
	b) Purchases of stock-in-trade	179.73	131.74	141.44	492.42	449.70	614.99
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(974.00)	215.56	(546.98)	(1,003.10)	(1,237.27)	(663.49)
	d) Employee benefits expense	8,146.73	8,373.05	7,121.70	24,581.81	20,963.20	28,383.42
	e) Finance Costs	38.55	38.50	40.57	115.47	256.08	293.83
	f) Depreciation and amortization expense	1,640.78	1,584.05	1,436.56	4,727.05	4,186.31	5,807.99
	g) Other expenses	6,539.41	6,597.04	5,743.87	19,276.03	17,029.92	23,371.80
	Total Expenses	**53,197.78**	**54,831.57**	**43,725.98**	**159,462.67**	**132,235.33**	**182,089.60**
3	**Profit/ (Loss) before exceptional items and Tax (1-2)**	**6,493.71**	**6,765.00**	**5,468.30**	**19,929.12**	**16,053.72**	**22,291.01**
4	Exceptional Items - (Gain)/Loss	-	-	-	-	-	-
5	**Profit/ (Loss) before Tax (3+4)**	**6,493.71**	**6,765.00**	**5,468.30**	**19,929.12**	**16,053.72**	**22,291.01**
6	Tax expense	1,752.19	1,781.71	1,438.43	5,284.74	4,188.42	5,706.69
7	**Net Profit/(Loss) for the period (5-6)**	**4,741.52**	**4,983.29**	**4,029.87**	**14,644.38**	**11,865.30**	**16,584.32**
8	**Other comprehensive Income (net of Income tax)**						
	a) Items that will not be reclassified to Profit or loss						
	- Remeasurement of defined benefit Liability/ asset	49.69	(36.44)	8.28	(131.90)	(4.54)	(50.06)
	- Income tax related to items that will not be reclassified to profit or loss	(12.51)	9.17	(2.08)	33.19	1.14	12.60
	Total Items that will not be reclassified to Profit or loss (net of income tax)	37.18	(27.27)	6.20	(98.71)	(3.40)	(37.46)
	b) Items that will be reclassified to Profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (net of income tax) (a+b)	37.18	(27.27)	6.20	(98.71)	(3.40)	(37.46)
9	**Total Comprehensive Income for the period (7+8)**	**4,778.70**	**4,956.02**	**4,036.07**	**14,545.67**	**11,861.90**	**16,546.86**
10	**Paid up Equity Share Capital (face value Rs 10 per share)**	**2,631.97**	**2,631.97**	**1,315.98**	**2,631.97**	**1,315.98**	**2,631.97**
11	**Other Equity (Reserves excluding Revaluation Reserves)**						**85,912.65**
12	**Earnings Per Share (EPS) (Not annualised) (refer note -4)**						
	(Face Value of Rs 10 per share)						
	a) Basic - Rs. *	18.02	18.93	15.31	55.64	45.08	63.01
	b) Diluted - Rs.*	18.02	18.93	15.31	55.64	45.08	63.01

*** Earnings per share is calculated after considering the impact of issuance of bonus shares (see note-4)**

NOTES

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 12, 2025.The statutory Auditors of the company have carried out Limited Review of the above results.

2 These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

3 **Update on Fire incident (Unit-7)**
Part of one building of Unit-7 situated at Plot No. 1915, Phase -V, Rai Industrial Estate, Sonipat-131029 (Haryana) caught fire in June, 2023. During the quarter ended June 30, 2023 the carrying value of inventories of Rs 2583.74 Lakhs (including GST reversals) and carrying value of property plant and equipment of Rs 2456.79 Lakhs had been written off in the statement of profit and loss. The company has a valid insurance policy which adequately covers the losses for the inventories and reinstatement value of property plant and equipment. The recoverable amount pertaining to the loss of the inventory as stated above and loss to the extent of carrying amount of the property plant and equipment have been shown as receivable. The loss is under evaluation by the surveyor and the outcome of the claim is subject to final assessment by the insurer in due course of time. On September 10 2024, the Company has received a sum of Rs. 30 Crores (Rupees Thirty Crores) as interim payment / ad-hoc payment from the Insurer.
The final entries would be recorded in the books of accounts on the finalization of the claim by the insurer.

4 In the meeting held on January 15, 2024, the Board of Directors had recommended the issue of Bonus Shares in the ratio of 1 (one) Bonus equity share of Rs.10 each fully paid-up for every 1 (one) existing equity share of Rs.10 each fully paid-up (in the ratio of 1:1). As per recommendation of Board, the shareholders of the Company approved the issue of Bonus Shares vide its resolution dated February 16, 2024 passed through Postal Ballot process. Accordingly, the Bonus Shares Committee of the Board allotted 1,31,59,830 Equity shares of Rs.10 each fully paid-up on February 29, 2024.

Post allotment of Bonus shares, the equity capital of the Company stands at 2,63,19,660 Equity shares of Rs. 10 each. Accordingly, the earning per share has been adjusted for the proportionate change in the number of ordinary shares outstanding, as if the event had occurred at the beginning of the earliest periods /year and presented in accordance with Ind AS 33 (Earning per Shares).

ANIL S. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

Fiem Industries Ltd. New Delhi

LIGHT UP THE WORLD

FIEM INDUSTRIES LIMITED

Registered Office : D-5, Mansarover Garden, New Delhi - 110015 (INDIA)
Tel. : +91-11-25101002/03/04/05 **E-mail :** investor@fiemindustries.com
Website : http://www.fiemindustries.com **CIN : L36999DL1989PLC034928**

5 The Company is engaged in the business of manufacturing and supply of auto components comprising of automotive lighting and signaling equipments, rear view mirrors, plastic molded parts and sheet metal components for motorized vehicles, and LED luminaries for indoor and outdoor applications and integrated passenger information systems with LED Display etc.
- As per Ind AS108 Operating Segment, the Company has identified two reportable segments, as described below :
a) "Automotive Segment" comprising of automotive lighting and signaling equipment, rear view mirrors, plastic moulded and other automotive parts.
b) "Others Segment" comprising of LED Luminaries i.e. indoor and outdoor lighting products, display panels and LED integrated Passenger Information Systems etc.

STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

S. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.24 (Unaudited)	30.09.24 (Unaudited)	31.12.23 (Unaudited)	31.12.24 (Unaudited)	31.12.23 (Unaudited)	31.03.24 (Audited)
I	**Segment Revenue (Sales and Other operating income)**						
	a) Automotive Segment	59,175.24	61,145.15	48,516.32	177,873.71	146,567.33	202,017.43
	b) Others Segment	131.79	90.97	181.10	438.90	475.98	766.59
	Total	59,307.03	61,236.12	48,697.42	178,312.61	147,043.31	202,784.02
	Less - Inter Segment Revenue	-	-	-		-	-
	Total Income from Operations	**59,307.03**	**61,236.12**	**48,697.42**	**178,312.61**	**147,043.31**	**202,784.02**
II	**Segment Results (Profit/(Loss) before tax and interest from each Segment)**						
	a) Automotive Segment	7,097.88	7,397.07	5,809.88	21,764.10	17,196.36	24,256.17
	b) Others Segment	(11.90)	(16.33)	(6.34)	(32.16)	(21.81)	(26.04)
	Total Segment Results	**7,085.98**	**7,380.74**	**5,803.54**	**21,731.94**	**17,174.55**	**24,230.13**
	Less:						
	i) Finance Costs	38.55	38.50	40.57	115.47	256.08	293.83
	ii) Other Un-allocable Expenditure net off Un-allocable Income	553.72	577.24	294.67	1,687.35	864.75	1,645.29
	Total Profit/(Loss) before tax from ordinary activities	**6,493.71**	**6,765.00**	**5,468.30**	**19,929.12**	**16,053.72**	**22,291.01**
III	**Segment Assets**						
	a) Automotive Segment	107,449.01	107,420.82	91,644.55	107,449.01	91,644.55	96,858.08
	b) Others Segment	1,147.93	1,222.06	1,507.18	1,147.93	1,507.18	1,272.46
	Unallocable Corporate Assets	23,828.65	23,461.61	23,264.74	23,828.65	23,264.74	23,268.47
	Total Segment Assets	**132,425.59**	**132,104.49**	**116,416.47**	**132,425.59**	**116,416.47**	**121,399.01**
	Segment Liabilities						
	a) Automotive Segment	29,320.24	33,534.54	27,257.44	29,320.24	27,257.44	27,894.59
	b) Others Segment	91.35	89.21	128.74	91.35	128.74	148.34
	Unallocable Corporate Liabilities	5,187.63	5,433.09	5,170.65	5,187.63	5,170.65	4,811.46
	Total Segment Liabilities	**34,599.22**	**39,056.84**	**32,556.83**	**34,599.22**	**32,556.83**	**32,854.39**
	CAPITAL EMPLOYED (Segment Assets Less Segment Liabilities)						
	a) Automotive Segment	78,128.77	73,886.28	64,387.11	78,128.77	64,387.11	68,963.49
	b) Others Segment	1,056.58	1,132.85	1,378.44	1,056.58	1,378.44	1,124.12
	Unallocable Corporate Assets Less Liabilities	18,641.02	18,028.52	18,094.09	18,641.02	18,094.09	18,457.01
	TOTAL CAPITAL EMPLOYED	**97,826.37**	**93,047.65**	**83,859.64**	**97,826.37**	**83,859.64**	**88,544.62**

6 Provision for Taxation includes current tax expense and deferred tax expense.

7 Previous period's figures have been regrouped/ rearranged wherever necessary, to make them comparable.

8 These results for the Quarter and Nine months ended December 31, 2024 are available on the website of the Company (www.fiemindustries.com) and website of the Stock Exchanges viz. BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com)

By order of the Board
For FIEM INDUSTRIES LIMITED

Fiem Industries Ltd. New Delhi

J.K. Jain
Chairman & Managing Director
DIN-00013356

Place- Rai, Sonepat (HR.)
Date- February 12, 2025

ANIL S. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

FIEM INDUSTRIES LIMITED

LIGHT UP THE WORLD

Registered Office : D-5, Mansarover Garden, New Delhi - 110015 (INDIA)
Tel. : +91-11-25101002/03/04/05 **E-mail :** investor@fiemindustries.com
Website : http://www.fiemindustries.com **CIN :** L36999DL1989PLC034928

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(Rs. in lakhs)

SL. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.24 (Unaudited)	30.09.24 (Unaudited)	31.12.23 (Unaudited)	31.12.24 (Unaudited)	31.12.23 (Unaudited)	31.03.24 (Audited)
1	**Income**						
	a) Net Sales	59,012.15	60,747.50	48,341.23	177,121.43	146,049.58	201,528.53
	b) Other Operating Income	297.22	491.51	386.39	1,197.31	1,076.49	1,349.53
	Revenue from Operations	**59,309.37**	**61,239.01**	**48,727.62**	**178,318.74**	**147,126.07**	**202,878.06**
	Other Income	384.47	360.45	496.83	1,079.47	1,245.83	1,596.72
	Total Income	**59,693.84**	**61,599.46**	**49,224.45**	**179,398.21**	**148,371.89**	**204,474.78**
2	**Expenses**						
	a) Cost of materials consumed	37,626.58	37,891.63	29,788.82	111,272.99	90,587.39	124,277.98
	b) Purchases of stock-in-trade	179.73	131.74	153.33	492.42	481.44	651.00
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(974.00)	215.56	(546.98)	(1,003.10)	(1,237.27)	(663.49)
	d) Employee benefits expense	8,326.67	8,559.01	7,310.83	25,134.40	21,472.64	29,083.23
	e) Finance Costs	38.55	38.50	40.57	115.47	256.08	293.83
	f) Depreciation and amortization expense	1,649.07	1,594.06	1,455.39	4,753.45	4,228.24	5,865.21
	g) Other expenses	6,394.05	6,369.65	5,533.48	18,738.81	16,446.19	22,660.91
	Total Expenses	**53,240.65**	**54,800.15**	**43,735.43**	**159,504.44**	**132,234.71**	**182,168.66**
3	**Profit/ (Loss) before exceptional items and Tax (1-2)**	**6,453.19**	**6,799.30**	**5,489.01**	**19,893.77**	**16,137.19**	**22,306.12**
4	Exceptional Items - (Gain)/Loss	-	-	-	-	-	-
5	**Profit/ (Loss) before Tax (3+4)**	**6,453.19**	**6,799.30**	**5,489.01**	**19,893.77**	**16,137.19**	**22,306.12**
6	Tax expense	1,751.61	1,781.61	1,438.53	5,285.45	4,188.72	5,724.19
7	**Net Profit/(Loss) for the period (5-6)**	**4,701.58**	**5,017.69**	**4,050.49**	**14,608.32**	**11,948.47**	**16,581.93**
8	**Share of Profit/(Loss) of Joint Ventures**	-	(1.05)	(0.03)	(0.96)	(0.33)	(11.42)
9	**Net Profit/(Loss) for the Period after Share of Profit/(Loss) of Associates / Joint Ventures (7+8)**	**4,701.58**	**5,016.64**	**4,050.46**	**14,607.36**	**11,948.14**	**16,570.51**
10	**Other comprehensive Income (net of income tax)**						
	a) Items that will not be reclassified to Profit or loss						
	- Remeasurement of defined benefit Liability/ asset	49.69	(36.44)	8.28	(131.90)	(4.54)	(50.06)
	- Income tax related to items that will not be reclassified to profit or loss	(12.51)	9.17	(2.08)	33.19	1.14	12.60
	Total Items that will not be reclassified to Profit or loss (net of income tax)	37.18	(27.27)	6.20	(98.71)	(3.40)	(37.46)
	b) Items that will be reclassified to Profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (net of income tax) (a+b)	37.18	(27.27)	6.20	(98.71)	(3.40)	(37.46)
11	**Total Comprehensive Income for the period (9+10)**	**4,738.76**	**4,989.37**	**4,056.66**	**14,508.65**	**11,944.74**	**16,533.05**
12	**Paid up Equity Share Capital (face value Rs 10 per share)**	**2,631.97**	**2,631.97**	**1,315.98**	**2,631.97**	**1,315.98**	**2,631.97**
13	**Other Equity (Reserves excluding Revaluation Reserves)**						**86,059.70**
14	**Earnings Per Share (EPS) (Not annualised) (refer note -4)** **(Face Value of Rs 10 per share)**						
	a) Basic - Rs.*	17.86	19.06	15.39	55.50	45.40	62.96
	b) Diluted - Rs.*	17.86	19.06	15.39	55.50	45.40	62.96

*** Earnings per share is calculated after considering the impact of issuance of bonus shares (see note-4)**

NOTES

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 12, 2025.The statutory Auditors of the company have carried out Limited Review of the above results.

2 These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

3 **Update on Fire Incident (Unit-7)**
Part of one building of Unit-7 situated at Plot No. 1915, Phase -V, Rai Industrial Estate, Sonipat-131029 (Haryana) caught fire in June 2023. During the quarter ended June 30, 2023 the carrying value of inventories of Rs 2583.74 Lakhs (including GST reversals) and carrying value of property plant and equipment of Rs 2456.79 Lakhs had been written off in the statement of profit and loss. The company has a valid insurance policy which adequately covers the losses for the inventories and reinstatement value of property plant and equipment. The recoverable amount pertaining to the loss of the inventory as stated above and loss to the extent of carrying amount of the property plant and equipment have been shown as receivable. The loss is under evaluation by the surveyor and the outcome of the claim is subject to final assessment by the insurer in due course of time. On September 10 2024, the Company has received a sum of Rs. 30 Crores (Rupees Thirty Crores) as interim payment / ad-hoc The final entries would be recorded in the books of accounts on the finalization of the claim by the insurer.

4 In the meeting held on January 15, 2024, the Board of Directors had recommended the issue of Bonus Shares in the ratio of 1 (one) Bonus equity share of Rs.10 each fully paid-up for every 1 (one) existing equity share of Rs.10 each fully paid-up (in the ratio of 1:1). As per recommendation of Board, the shareholders of the Company approved the issue of Bonus Shares vide its resolution dated February 16, 2024 passed through Postal Ballot process. Accordingly, the Bonus Shares Committee of the Board allotted 1,31,59,830 Equity shares of Rs.10 each fully paid-up on February 29, 2024.

Post allotment of Bonus shares, the equity capital of the Company stands at 2,63,19,660 Equity shares of Rs. 10 each. Accordingly, the earning per share has been adjusted for the proportionate change in the number of ordinary shares outstanding, as if the event had occurred at the beginning of the earliest periods /year and presented in accordance with Ind AS 33 (Earning per Shares).

ANIL S. GUPTA & CO. NEW DELHI

Fiem Industries Ltd. New Delhi

LIGHT UP THE WORLD

FIEM INDUSTRIES LIMITED

Registered Office : D-5, Mansarover Garden, New Delhi - 110015 (INDIA)
Tel. : +91-11-25101002/03/04/05 **E-mail :** investor@fiemindustries.com
Website : http://www.fiemindustries.com **CIN : L36999DL1989PLC034928**

5 The Consolidated financial results include results of the following companies :

Name of the Company	Country of Incorporation	Percentage shareholding of the company
1) Fiem Industries Japan Co., Ltd.	Japan	100%
2) Fiem Research and Technology S.r.l..	Italy	100%
3) Fiem Kyowa (HK) Mould Company Ltd.	Hong Kong	50%

6 The Company is engaged in the business of manufacturing and supply of auto components comprising of automotive lighting and signaling equipments, rear view mirrors, plastic molded parts and sheet metal components for motorized vehicles, and LED luminaries for indoor and outdoor applications and integrated passenger information systems with LED Display etc.

- As per Ind AS108 Operating Segment, the Company has identified two reportable segments, as described below :

a) "Automotive Segment" comprising of automotive lighting and signaling equipment, rear view mirrors, plastic moulded and other automotive parts.

b) "Others Segment" comprising of LED Luminaries i.e. indoor and outdoor lighting products, display panels and LED integrated Passenger Information Systems etc.

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

S. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.24 (Unaudited)	30.09.24 (Unaudited)	31.12.23 (Unaudited)	31.12.24 (Unaudited)	31.12.23 (Unaudited)	31.03.24 (Audited)
I	**Segment Revenue (Sales and Other operating income)**						
	a) Automotive Segment	59,177.58	61,148.04	48,546.52	177,879.84	146,650.08	202,111.47
	b) Others Segment	131.79	90.97	181.10	438.90	475.98	766.59
	Total	59,309.37	61,239.01	48,727.62	178,318.74	147,126.07	202,878.06
	Less - Inter Segment Revenue	-	-	-	-	-	-
	Total Income from Operations	**59,309.37**	**61,239.01**	**48,727.62**	**178,318.74**	**147,126.07**	**202,878.06**
II	**Segment Results (Profit/(Loss) before tax and interest from each Segment)**						
	a) Automotive Segment	7,057.35	7,431.38	5,830.59	21,728.76	17,279.82	24,271.28
	b) Others Segment	(11.90)	(16.33)	(6.34)	(32.16)	(21.81)	(26.04)
	Total Segment Results	**7,045.46**	**7,415.04**	**5,824.25**	**21,696.59**	**17,258.02**	**24,245.24**
	Less:						
	i) Finance Costs	38.55	38.50	40.57	115.47	256.08	293.83
	ii) Other Un-allocable Expenditure net off Un-allocable Income	553.72	577.24	294.67	1,687.35	864.75	1,645.29
	Total Profit/(Loss) before tax from ordinary activities	**6,453.19**	**6,799.30**	**5,489.01**	**19,893.77**	**16,137.19**	**22,306.12**
III	**Segment Assets**						
	a) Automotive Segment	107,385.39	107,363.96	91,763.06	107,385.39	91,763.06	96,852.28
	b) Others Segment	1,147.93	1,222.06	1,507.18	1,147.93	1,507.18	1,272.46
	Unallocable Corporate Assets	24,275.22	23,912.86	23,651.77	24,275.22	23,651.77	23,720.59
	Total Segment Assets	**132,808.54**	**132,498.88**	**116,922.01**	**132,808.54**	**116,922.01**	**121,845.33**
	Segment Liabilities						
	a) Automotive Segment	29,569.47	33,748.90	27,501.66	29,569.47	27,501.66	28,191.90
	b) Others Segment	91.35	89.21	128.74	91.35	128.74	148.34
	Unallocable Corporate Liabilities	5,189.89	5,434.34	5,170.96	5,189.89	5,170.96	4,813.42
	Total Segment Liabilities	**34,850.71**	**39,272.45**	**32,801.36**	**34,850.71**	**32,801.36**	**33,153.66**
	CAPITAL EMPLOYED (Segment Assets Less Segment Liabilities)						
	a) Automotive Segment	77,815.93	73,615.06	64,261.39	77,815.93	64,261.39	68,660.38
	b) Others Segment	1,056.58	1,132.85	1,378.44	1,056.58	1,378.44	1,124.12
	Unallocable Corporate Assets Less Liabilities	19,085.33	18,478.52	18,480.81	19,085.33	18,480.81	18,907.17
	TOTAL CAPITAL EMPLOYED	**97,957.84**	**93,226.43**	**84,120.65**	**97,957.84**	**84,120.64**	**88,691.67**

7 Provision for Taxation includes current tax expense and deferred tax expense.

8 Previous period's figures have been regrouped/ rearranged wherever necessary, to make them comparable.

9 These results for the Quarter and Nine months ended December 31, 2024 are available on the website of the Company (www.fiemindustries.com) and website of the Stock Exchanges viz. BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com)

By order of the Board
For FIEM INDUSTRIES LIMITED

Fiem Industries Ltd. New Delhi

J.K. Jain
Chairman & Managing Director
DIN-00013356

Place- Rai, Sonepat (HR.)
Date- February 12, 2025

ANIL S. GUPTA & ASSOCIATES NEW DELHI CHARTERED ACCOUNTANTS

ANIL S GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS
201, VIKRAM TOWER, 16, RAJENDRA PLACE, NEW DELHI - 110008
TEL. : 257 28146, 415 38344

INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

Review report to
The Board of Directors
FIEM INDUSTRIES LIMITED
D-5, Mansarover Garden, New Delhi-110015

1. We have reviewed the accompanying statement of standalone unaudited financial results of Fiem Industries Limited ("the Company") for the quarter ended 31st December 2024 and year to date from 1st April 2024 to 31st December 2024 (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

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 in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Anil S. Gupta & Associates
Chartered Accountants
Firm Registration Number 004061N

Anil Kumar Gupta
Partner
(Membership No. 083159)
UDIN :- 25083159BMJCCZ3363

Date: 12/02/2025
Place: Rai, Haryana

ANIL S GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS
201, VIKRAM TOWER, 16, RAJENDRA PLACE, NEW DELHI - 110008
TEL. : 257 28146, 415 38344

INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY AND YEAR TO DATE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

Review report to
The Board of Directors
FIEM INDUSTRIES LIMITED
D-5, Mansarover Garden, New Delhi-110015

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Fiem Industries Limited ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as 'the Group'), its share of the net profit/(loss) after tax and total comprehensive income/loss of its joint ventures for the quarter ended 31st December 2024 and year to date from 1st April 2024 to 31st December 2024 (the "statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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. 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

S. No.	Name of the Company	Country of Incorporation	Percentage shareholding	Consolidated as
1	Fiem Industries Japan Co., Ltd.	Japan	100%	Subsidiary
2	Fiem Research and Technology S.r.l..	Italy	100%	Subsidiary
3	Fiem Kyowa (HK) Mould Company Ltd.	Hongkong	50%	Joint venture



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

6. Other Matters
The consolidated unaudited financial results include interim financial result of One (1) Joint Venture which reflect Net Loss Rs 0.00 lakhs and Rs 0.96 lakhs respectively for the quarter and nine months ended 31.12.2024 and Two (2) Subsidiaries which reflects total Net Loss of Rs 39.93 Lakhs and Rs 36.06 respectively for the quarter and Nine months ended 31.12.2024, which are certified by the management of the company. According to the information and explanations given to us by the Management, these financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of our reliance on the financial results certified by the Management.

For Anil S. Gupta & Associates
Chartered Accountants
Firm Registration Number 004061N



Anil Kumar Gupta
Partner
(Membership No. 083159)
UDIN:-25083159BMJCDA6736

Date: 12/02/2025
Place: Rai, Haryana

Light Up The World

FIEM INDUSTRIES LTD.

Results Highlights Standalone: Q3FY25 & 9MFY25

Financial Results Comparison (Standalone) Q3FY25 Vs Q3FY24

- 22.15% growth in Sales in Q3FY25 as compared to Q3FY24. Total Sales during Q3FY25 is Rs 590.10 Crore as compared to Rs 483.11 Crore in Q3FY24.
- 22.38% growth in Automotive Sales in Q3FY25 as compared to Q3FY24. Sales of "Automotive segment" during Q3FY25 is Rs 589.00 Crore as compared to Rs 481.30 Crore in Q3FY24.
- 17.64% growth in PAT in Q3FY25 as compared to Q3FY24. PAT during Q3FY25 is Rs 47.41 Crore as compared to PAT of Rs 40.30 Crore in Q3FY24.

Financial Results Comparison (Standalone) Q3FY25 Vs Q2FY25:

- Total Sales during Q3FY25 is Rs 590.10 Crore as compared to Rs 607.45 Crore in Q2FY25.
- Sales of "Automotive segment" during Q3FY25 is Rs 589.00 Crore as compared to Rs 606.75 Crore in Q2FY25.
- PAT during Q3FY25 is Rs 47.41 Crore as compared to PAT of Rs 49.83 Crore in Q2FY25.

Financial Results Comparison (Standalone) 9MFY25 Vs 9MFY24

- 21.34% growth in Sales in 9MFY25 as compared to 9MFY24. Sales during 9MFY25 is Rs 1771.15 Crore as compared to Rs 1459.66 Crore in 9MFY24.
- 21.46% growth in Automotive Sales in 9MFY25 as compared to 9MFY24. Sales of Automotive segment during 9MFY25 is Rs 1767.20 Crore as compared to Rs 1454.95 Crore in 9MFY24.
- 23.42% growth in PAT in 9MFY25 as compared to 9MFY24. PAT during 9MFY25 is Rs 146.44 Crore as compared to PAT of Rs 118.65 Crore in 9MFY24.

— — —

Fiem Industries Ltd. New Delhi