



November 12, 2025

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

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

Scrip Code: 532656

Dear Sir/Madam,

In terms of Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. 12th November, 2025 have, *inter alia*, considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 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 12.15 p.m. and Concluded at 2.15 p.m.

Kindly take the above information on your records.

Yours faithfully,

For Facor Alloys Limited

**Sachin Kumar Gupta
Company Secretary
ACS 22874**

Encl: As above

FACOR ALLOYS LIMITED

CIN No. L27101AP2004PLC043252

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

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

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Facor Alloys Limited ("the Company"), for the quarter and half year ended September 30, 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Mohsin A Hada

Partner

Membership No. 608681

For and on behalf of

K.K. MANKESHWAR & Co.

Chartered Accountants

FRN: - 106009W

UDIN: 25608681BMOLBN8619

Place: Nagpur

Date: 12th November 2025



STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30TH SEPTEMBER, 2025	30TH JUNE, 2025	30TH SEPTEMBER, 2024	30TH SEPTEMBER, 2025	30TH SEPTEMBER, 2024	31ST MARCH, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	INCOME						
1	Revenue from operations	101.64	4.71	0.20	106.35	0.20	16.97
2	Other income	9.13	9.72	16.34	18.85	998.86	1,041.33
3	Total Income (1+2)	110.77	14.43	16.54	125.20	999.06	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	473.33	453.50	193.25	926.83	449.21	792.55
	d) Finance costs	119.31	101.50	52.37	220.81	119.52	256.34
	e) Depreciation and amortisation expense	32.00	31.64	39.01	63.64	78.66	155.10
	f) Power and Fuel Expenses	9.65	11.43	9.39	21.08	24.19	38.49
	g) Other expenses	112.49	107.69	86.27	220.18	191.57	433.13
	Total expenses	848.42	705.76	380.29	1,554.18	863.15	1,675.61
5	Profit / (Loss) Before Exceptional items and tax (3-4)	(737.65)	(691.33)	(363.75)	(1,428.98)	135.91	(617.31)
6	Exceptional Items						
	Profit/ (Loss) on Sale /Discard of Fixed Asset	164.22	33.46	-	197.68	(0.99)	3.44
	Provision for Recovery on Conversion Material	-	-	(2,327.00)	-	(2,327.00)	(2,327.00)
	Arrear Electricity Charges (FPPCA Charges)	-	-	-	-	-	(3,242.03)
	Profit / (Loss) on Sale of Excess Inventory	42.29	7.80	-	50.09	-	61.78
	Sundry balances written back	66.85	-	-	66.85	-	-
7	Net Profit /(Loss) before Tax (5+6)	(464.29)	(650.07)	(2,690.75)	(1,114.36)	(2,192.08)	(6,121.12)
8	Tax Expense						
	(a) Current tax	-	-	-	-	-	-
	(b) Tax for earlier years	-	-	-	-	-	-
	(c) Deferred tax	(97.25)	(184.51)	(78.12)	(281.76)	(209.85)	(1,099.65)
9	Net Profit /(Loss) for the period (7-8)	(367.04)	(465.56)	(2,612.63)	(832.60)	(1,982.23)	(5,021.47)
10	Other Comprehensive income/(loss)						
	Items that will not be reclassified to Profit and Loss						
	Remeasurement of defined benefit plans	(27.03)	(27.03)	(19.42)	(54.06)	(38.84)	(109.89)
	Deferred tax relating to remeasurement of defined benefit plans	6.80	6.80	4.89	13.60	9.78	27.66
	Other Comprehensive income/(loss)-Total	(20.23)	(20.23)	(14.53)	(40.46)	(29.06)	(82.23)
11	Total Comprehensive income for the period (9+10)	(387.27)	(485.79)	(2,627.16)	(873.06)	(2,011.29)	(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	(0.19)	(0.24)	(1.34)	(0.43)	(1.01)	(2.57)
	(b) Diluted EPS	(0.19)	(0.24)	(1.34)	(0.43)	(1.01)	(2.57)



STATEMENT OF ASSETS AND LIABILITIES

ASSETS	STANDALONE	
	As at September 30th, 2025 (Unaudited)	As at March 31st, 2025 (Audited)
Non-Current Assets		
Property, plant and equipment	10,380.09	10,538.61
Financial assets		
(i) Other non-current financial assets	533.87	532.27
Deferred tax Asset (net)	3,098.75	2,803.38
Total Non-Current Assets	14,012.71	13,874.26
Current Assets		
Inventories	183.08	285.09
Financial assets		
(i) Trade receivables	2,971.20	2,971.07
(ii) Cash and cash equivalents	479.61	30.65
(iii) Other bank balances	-	0.18
(iv) Other current financial assets	47.76	47.73
Current tax assets (net)	13.30	11.01
Other current assets	540.11	517.59
Assets Classified as Held for Sale	543.00	614.75
Total Current Assets	4,778.06	4,478.07
Total Assets	18,790.77	18,352.33
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,955.48	1,955.48
Other equity	7,365.99	8,239.01
Total Equity	9,321.47	10,194.49
Liabilities		
Non-Current Liabilities		
Provisions	1.30	35.34
Total Non-Current Liabilities	1.30	35.34
Current Liabilities		
Financial Liabilities		
(i) Borrowings	1,029.50	1,029.50
(ii) Trade payables		
Micro Small and Medium Enterprises	-	85.67
Others	3,113.47	2,360.72
(iii) Other financial liabilities	421.44	571.89
Other current liabilities	3,666.75	2,896.55
Provisions	1,236.84	1,178.17
Total Current Liabilities	9,468.00	8,122.50
Total Liabilities	9,469.30	8,157.84
Total Equity and Liabilities	18,790.77	18,352.33



Statement of Cash Flow for the period ended 30 September 2025		(' in Lakhs)	
		STANDALONE	
		For the period ended 30th September 2025	For the period ended 30th September 2024
A. Cash flows from Operating Activities			
Net Profit/ (Loss) after Prior Period Items and Before Tax		(1,114.36)	(2,192.08)
Adjustments For:			
a) Interest Income		(15.85)	(47.75)
b) Depreciation		63.64	78.66
c) Provision for Doubtful Advances		-	0.10
d) (Gain) / Loss on Sale of Fixed Assets		(197.68)	0.99
e) Interest Expense		220.81	119.52
Operating Cash Profit before Working Capital Changes		(1,043.44)	(2,040.58)
Movement in Working Capital:-			
a) Increase/(Decrease) in Trade Payables		667.08	(166.54)
b) Increase/(Decrease) in Other Current Liabilities		770.20	2,299.11
c) Increase/(Decrease) in Other Current Financial Liabilities		(233.19)	102.92
d) (Increase)/Decrease in Other Non Current Financial Assets		(1.60)	-
e) Increase/(Decrease) in Provisions		(29.40)	(9.59)
f) (Increase)/Decrease in Other Current Financial Assets		0.17	306.29
g) (Increase)/Decrease in Inventories		102.01	1.29
h) (Increase)/Decrease in Trade Receivables		(0.13)	(500.24)
i) (Increase)/Decrease in Other Current Assets		(22.52)	(306.17)
Cash Generated from/ (used in) Operations		209.18	(313.50)
Less: Income Tax Paid (Net of Refunds)		(2.29)	(1.04)
Net Cash Generated from/ (used in) Operating Activities(A)		206.89	(314.54)
B. Cash Flow from Investing Activities:			
(Purchase) of Property, Plant and Equipment and Capital Work in Progress		-	-
Net Proceeds of Property, Plant and Equipment and Capital Work in Progress		364.31	1.91
Interest Received		15.83	54.49
Net Cash Generated from/ (Used in) Investing Activities (B)		380.14	56.40
C. Cash Flow from Financing Activities:			
Net proceeds/(Repayment) of Borrowings		-	255.00
Interest Expense Paid		(138.07)	(118.28)
Net Cash generated from/ (used in) Financing Activities (C)		(138.07)	136.72
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		448.96	(121.42)
Cash and Cash Equivalents at the Beginning of the year		30.65	129.31
Cash and Cash Equivalents at the End of the year		479.61	7.89

Notes:

- The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors, at their Meeting held on 12th November, 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 conclusion on these standalone financial results.
- The financial results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended and other recognised accounting practices and policies to the extent applicable.
- The Company does not have more than one reportable segment. Accordingly, segment information is not required to be provided.
- During the financial year 2024-25, the management identified an excess quantity of anthracite coal at the production floor. This surplus arose due to lower-than-anticipated consumption of raw materials in the manufacturing process when compared with the standard norms for production efficiency. Out of the identified excess, the company sold some quantity during the period. Given the non-recurring and exceptional nature of this event, the proceeds from the sale have been disclosed separately under Exceptional Items in the Statement of Profit and Loss for the quarter and half year ended 30th September 2025.
- During the first and second quarter of FY 2025-26, employee benefit expenses included voluntary compensation paid to employees separated under the company's Voluntary Retirement Scheme (VRS).
- The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received approval from the Indian Parliament and Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record related impact, if any, in the period the Code becomes effective.
- The Company obtained shareholders' approval through postal ballot on 10 July 2025 for the sale of plant and machinery. An advance from the purchaser in respect of the proposed sale was received during the period is INR 13.31 Crores of FY 2025-26. As the amount represents an advance and the requisite approval was obtained in quarter two of FY 2025-26, no impact has been recognised in the Statement of Profit and Loss for the period.
- Plant operation is temporarily shut down w.e.f. 31-10-2023, which has caused NIL revenue during the quarter/year. Top management had recently undergone reshuffle and new management has taken charge w.e.f. 9th April, 2024. New management is rigorously exploring all options including dialogues with corporate houses and lenders to get assistance to resume operations and moreover, promotor entity is also infusing funds to meet running fund requirement.
- Previous period figures are regrouped/rearranged wherever necessary to facilitate comparison.



Place : Nagpur
Date : 12th November, 2025

For FACOR ALLOYS LIMITED
ASHISH SANTOSH AGRAWAL
WHOLE-TIME DIRECTOR
DIN: 02148665

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

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

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

1. We were engaged to review the accompanying Statement of Consolidated Unaudited Financial Results of Facor Alloys Limited ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter and half year ended September 30, 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 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 6 to the Consolidated financial results**, the financial results of the Group's foreign subsidiary for the quarter ended 30 September, 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. **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 September 30, 2025, total revenues of ₹Nil for the quarter and half year ended September 30, 2025, total loss after tax of ₹0.027 lakhs and ₹0.04 lakhs for the quarter and half year ended September 30, 2025 respectively, and net cash outflow of ₹Nil for the half year ended September 30, 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 A Hada
Partner
Membership No.608681
For and on behalf of
K.K. MANKESHWAR & Co.
Chartered Accountants

FRN: - 106009W
UDIN: 25608681BMOLBO3779
Place: Nagpur
Date: 12th November 2025



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 HALF YEAR ENDED 30TH SEPTEMBER, 2025

(' in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30TH SEPTEMBER, 2025	30TH JUNE 2025	30TH SEPTEMBER, 2024	30TH SEPTEMBER, 2025	30TH SEPTEMBER, 2024	31ST MARCH 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	INCOME						
1	Revenue from operations	101.64	4.71	0.20	106.35	0.20	16.97
2	Other income	9.13	9.72	15.76	18.85	998.86	1,041.33
3	Total Income (1+2)	110.77	14.43	15.96	125.20	999.06	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	473.34	453.50	193.25	926.84	449.21	792.55
d)	Finance costs	119.31	101.50	47.65	220.81	119.52	256.34
e)	Depreciation and amortisation expense	32.00	31.64	37.19	63.64	78.66	155.10
f)	Power and Fuel Expenses	9.65	11.43	9.39	21.08	24.19	38.49
g)	Other expenses	112.52	107.71	86.21	220.23	191.53	433.09
	Total expenses	848.46	705.78	373.69	1,554.24	863.11	1,675.57
5	Profit / (Loss) Before Exceptional items and tax (3-4)	(737.69)	(691.35)	(357.73)	(1,429.04)	135.95	(617.27)
6	Exceptional Items						
	Profit/ (Loss) on Sale /Discard of Fixed Asset	164.22	33.46	-	197.68	(0.99)	3.44
	Arrear Electricity Charges (FPPCA Charges)	-	-	-	-	-	(3,242.03)
	Profit / (Loss) on Sale of Excess Inventory	42.29	7.80	-	50.09	-	61.78
	Sundry Balance Written back	66.85	-	-	66.85	-	-
	Provision for Recovery on Conversion Material	-	-	(2,327.00)	-	(2,327.00)	(2,327.00)
7	Net Profit /(Loss) before Tax (5+6)	(464.33)	(650.09)	(2,684.73)	(1,114.42)	(2,192.04)	(6,121.08)
8	Tax Expense						
(a)	Current tax	-	-	-	-	-	-
(b)	Tax for earlier years	-	-	-	-	-	-
(c)	Deferred tax	(97.25)	(184.51)	(78.12)	(281.76)	(209.85)	(1,099.65)
9	Net Profit /(Loss) for the period (7-8)	(367.08)	(465.58)	(2,606.61)	(832.66)	(1,982.19)	(5,021.43)
10	Other Comprehensive income/(loss)						
	Items that will not be reclassified to Profit and Loss						
	Remeasurement of defined benefit plans	(27.03)	(27.03)	(19.42)	(54.06)	(38.84)	(109.89)
	Deferred tax relating to remeasurement of defined benefit plans	6.80	6.80	4.89	13.60	9.78	27.66
	Foreign currency translation reserve	-	-	-	-	-	0.02
	Income tax on foreign currency translation reserve	-	-	-	-	-	-
	Other Comprehensive income/(loss)-Total	(20.23)	(20.23)	(14.53)	(40.46)	(29.06)	(82.21)
11	Total Comprehensive income for the period (9+10)	(387.31)	(485.81)	(2,621.14)	(873.12)	(2,011.25)	(5,103.64)
	Profit attributable to :						
	- Shareholders of the company	(367.08)	(465.58)	(2,607.17)	(832.66)	(1,982.19)	(5,021.43)
	- Non-controlling interests	-	-	0.56	-	-	-
	Other Comprehensive Income attributable to :						
	- Shareholders of the company	(20.23)	(20.23)	(14.53)	(40.46)	(29.06)	(82.21)
	- Non-controlling interests	-	-	-	-	-	-
	Total Comprehensive Income attributable to :						
	- Shareholders of the company	(387.31)	(485.81)	(2,621.70)	(873.12)	(2,011.25)	(5,103.64)
	- Non-controlling interests	-	-	0.56	-	-	-
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	(0.19)	(0.24)	(1.33)	(0.43)	(1.01)	(2.57)
(b)	Diluted EPS	(0.19)	(0.24)	(1.33)	(0.43)	(1.01)	(2.57)



STATEMENT OF ASSETS AND LIABILITIES

ASSETS	CONSOLIDATED	
	As at September 30th, 2025 (Unaudited)	As at March 31st, 2025 (Audited)
Non-Current Assets		
Property, plant and equipment	10,542.40	10,700.93
Intangible	26.64	26.64
Financial assets		
(i) Other non-current financial assets	534.52	532.92
Deferred tax Asset (net)	3,098.75	2,803.38
Total Non-Current Assets	14,202.31	14,063.87
Current Assets		
Inventories	184.77	286.78
Financial assets		
(i) Trade receivables	2,971.20	2,971.07
(ii) Cash and cash equivalents	483.04	34.10
(iii) Other bank balances	-	0.18
(iv) Other current financial assets	0.04	0.03
Current tax assets (net)	13.30	11.01
Other current assets	540.23	517.71
Assets Classified as Held for Sale	543.00	614.75
Total Current Assets	4,735.58	4,435.63
Total Assets	18,937.89	18,499.50
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,955.48	1,955.48
Other equity	8,122.80	8,995.90
Non-Controlling Interest	(914.29)	(914.29)
Total Equity	9,163.99	10,037.09
Liabilities		
Non-Current Liabilities		
Provisions	1.30	35.34
Total Non-Current Liabilities	1.30	35.34
Current Liabilities		
Financial liabilities		
(i) Borrowings	1,315.39	1,315.39
(ii) Trade payables		
Micro Small and Medium Enterprises	-	85.67
Others	3,113.64	2,360.89
(iii) Other financial liabilities	421.44	571.89
Other current liabilities	3,685.29	2,915.06
Provisions	1,236.84	1,178.17
Total Current Liabilities	9,772.60	8,427.07
Total Liabilities	9,773.90	8,462.41
Total Equity and Liabilities	18,937.89	18,499.50



Statement of Cash Flow for the period ended 30th September 2025		(' in Lakhs)	
		CONSOLIDATED	
Particulars	For the period ended 30th September, 2025	For the period ended 30th September, 2024	
A. Cash flows from operating activities			
Net Profit/ (Loss) after Prior Period Items and before Tax	(1,114.42)	(2,192.04)	
Adjustments For:			
a) Interest Income	(15.85)	(47.75)	
b) Depreciation	63.84	78.66	
c) (Gain)/Loss on sale of fixed assets	(197.68)	-	
d) Effect of change in foreign currency translation reserve	-	0.99	
e) Interest Expense	220.85	119.52	
Operating Cash Profit before Working Capital Changes	(1,043.46)	(2,040.62)	
Movement in Working Capital:-			
a) Increase/(Decrease) in Trade Payables	667.08	(166.54)	
b) Increase/(Decrease) in Other Current Liabilities	770.20	2,299.03	
c) Increase/(Decrease) in Other Current Financial Liabilities	(233.19)	102.92	
d) (Increase)/Decrease in Other Non Current Financial Assets	(1.60)	-	
e) (Increase)/Decrease in Provisions	(29.40)	(9.59)	
f) (Increase)/Decrease in Other Current Financial Assets	0.17	306.41	
g) (Increase)/Decrease in Inventories	102.01	1.29	
h) (Increase)/Decrease in Trade Receivables	(0.13)	(500.24)	
i) (Increase)/Decrease in Other Current Assets	(22.52)	(306.17)	
Cash Generated From/ (used in) operations	209.16	(313.61)	
Less: Income Tax Paid (net of refunds)	(2.29)	(1.04)	
Net Cash Generated From/ (used in) Operating Activities before Extraordinary item	206.87	(314.55)	
Net Cash Generated From/ (used in) Operating Activities(A)	206.87	(314.55)	
B. Cash Flow from Investing Activities:			
(Purchase) of property, plant and equipment and capital work in progress	-	-	
Net proceeds of property, plant and equipment and capital work in progress	364.31	1.91	
Interest received	15.83	54.49	
Change in Minority interest of Subsidiary company	-	-	
Net Cash Generated from/ (Used in) Investing Activities (B)	380.14	56.40	
C. Cash Flow from Financing Activities:			
Net proceeds/(Repayment) of Borrowings	-	255.01	
Interest Expense Paid	(138.07)	(118.28)	
Net Cash generated from/ (used in) Financing Activities (C)	(138.07)	136.73	
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	448.94	(121.42)	
Cash and cash equivalents at the beginning of the year	34.10	130.50	
Balance at the end of year	483.04	9.08	

Notes:

- The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors, at their Meeting held on 12th November, 2025. The statutory auditors were unable to conduct a Limited Review due to unavailability of financial information of the foreign subsidiaries under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have not expressed the conclusion on these consolidated financial results.
- The financial results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended and other recognised accounting practices and policies to the extent applicable.
- The Company does not have more than one reportable segment. Accordingly, segment information is not required to be provided.
- During the financial year 2024-25, the management identified an excess quantity of anthracite coal at the production floor. This surplus arose due to lower-than-anticipated consumption of raw materials in the manufacturing process when compared with the standard norms for production efficiency. Out of the identified excess, the company sold some quantity during the period. Given the non-recurring and exceptional nature of this event, the proceeds from the sale have been disclosed separately under Exceptional Items in the Statement of Profit and Loss for the quarter and half year ended 30th September 2025.
- During the first and second quarter of FY 2025-26, employee benefit expenses included voluntary compensation paid to employees of holding company separated under the holding company's Voluntary Retirement Scheme (VRS).
- 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 ended 30th September 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.
- Consolidated figures for the quarter/period ended on 30th September, 2025 are not comparable with those of corresponding period of previous years and previous quarters, please refer note no.6 of Notes.
- The Holding company obtained shareholders' approval through postal ballot on 10 July 2025 for the sale of plant and machinery. An advance from the purchaser in respect of the proposed sale was received during the period is INR 13.31 Crores of FY 2025-26. As the amount represents an advance and the requisite approval was obtained in quarter two of FY 2025-26, no impact has been recognised in the Statement of Profit and Loss for the period.
- The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received approval from the Indian Parliament and Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record related impact, if any, in the period the Code becomes effective.
- Plant operation is temporarily shut down w.e.f. 31-10-2023, which has caused NIL revenue during the quarter/year. Top management had recently undergone reshuffle and new management has taken charge w.e.f. 9th April, 2024. New management is rigorously exploring all options including dialogues with corporate houses and tenders to get assistance to resume operations and moreover, promoter entity is also infusing funds to meet running fund requirement.
- Previous period figures are regrouped/rearranged when necessary to facilitate comparison.



Place : Nagpur
Date : 12th November, 2025

For FACOR ALLOYS LIMITED
ASHISH SANTOSH AGRAWAL
WHOLE-TIME DIRECTOR
DIN: 02148665

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