



Smiths & Founders (India) Limited

SFIL/COSEC/BSE/Q4/BM6/2025-26

Friday, 30th January, 2026

The Department of Corporate Relations
BSE Limited
25th Floor, P.J.Towers
Dalal Street
Mumbai 400 001.

Dear Sir,

Sub: Outcome of the Board Meeting

Ref: Scrip Code No.513418

The Board of Directors of the Company at its meeting held today have inter-alia considered and approved the Unaudited Financial Results for the quarter and nine months ended 31.12.2025.

Please note that the results are appended along with the Limited Review Report of the Auditors.

The meeting commenced at 11.00 A.M and concluded at 11.30 A.M.

Kindly take this on your records.

Thank you,

Yours truly,
For Smiths & Founders (India) Limited

(Roopashree B Shettigar)
Company Secretary & Compliance Officer
ICSI Membership No. A52321



A. Financial Results

Smiths & Founders (India) Limited

Regd.Off: No.505, 5th Floor, Brigade Rubix, No.20, HMT Main Road, Bangalore 560013

CIN:L85110KA1990PLC011303. Email:cosec@smithsandfoundersindia.com. Website: www.smithsandfoundersindia.com

PART I

('In Lakhs')

Statement of Standalone Unaudited Financial Results for the quarter and nine months ended December 31, 2025

Sl. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	(a) Net sales/ income from operations	339.62	382.07	322.48	1044.41	996.18	1321.55
	(b) Other operating income	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Other income	0.27	0.00	1.62	1.98	6.96	7.43
	Total income (net)	339.89	382.07	324.10	1046.39	1003.14	1328.98
2	Expenses						
	(a) Cost of materials consumed	159.08	178.93	142.18	479.86	421.35	561.14
	(b) Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and Stock in trade	-5.38	2.49	4.75	10.42	55.12	68.33
	(c) Employee benefits expense	83.12	93.37	72.08	253.9	217.82	288.15
	(d) Finance Costs	0.09	0.03	2.83	0.23	11.66	12.88
	(e) Depreciation and amortisation expense	6.72	6.57	6.36	19.64	18.83	25.27
	(f) Other expenses						
	1. Direct Expenses	44.62	48.69	41.79	132.44	125.55	162.60
	2. Administration expenses	16.85	14.02	14.25	42.56	41.23	59.44
	3. Selling and distribution	2.35	3.19	2.48	8.1	7.31	9.64
	Total other expenses	63.82	65.90	58.52	183.1	174.09	231.68
	Total expenses	307.45	347.30	286.71	947.15	898.87	1187.46
3	Profit / (Loss) before exceptional items (1+-2)	32.44	34.77	37.39	99.25	104.27	141.52
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss), before extraordinary items (3+-4)	32.44	34.77	37.39	99.25	104.27	141.52
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) before tax (5 +- 6)	32.44	34.77	37.39	99.25	104.27	141.52
8	Tax expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Current Tax	8.62	12.87	0.00	28.35	0.00	13.90
	Prior Year Tax	0.00	0.00	0.00	0.00	0.00	1.19
	Deferred Tax	-0.49	-1.32	0.00	-3.01	0.00	21.74
	Total Tax expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Net movement in regulatory deferral account balances related to Profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00	0.00	0.00
	Net Profit/(Loss) for the period from continuing operations	0.00	0.00	0.00	0.00	0.00	0.00
	Profit (Loss) from discontinued operations before Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
	Net Profit/(Loss) from discontinued operation after tax	0.00	0.00	0.00	0.00	0.00	0.00
	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
9	Net Profit / (Loss) for the period (7 - 8)	24.31	23.21	37.39	73.91	104.27	104.69
10	Other Comprehensive Income Net Off Income Tax						
	(i) Items That will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	-5.48
	Actuarial Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income Net Off Income Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Total Profit or loss, attributable to owner of parent	0.00	0.00	0.00	0.00	0.00	0.00
	Total Profit or loss, attributable to non-controlling interest	0.00	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income for the period attributable to owners of parent non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
12	Profit / (Loss) for the period (9-10)	24.31	23.21	37.39	73.91	104.27	99.21
13	Paid-up equity share capital (Face value ₹ 1/-)	1019.97	1019.97	1019.97	1019.97	1019.97	1019.97
14	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	0.00
15	Earnings per share before and after extra ordinary items (face value ₹ 1/- per share) (not annualised, for quarters):						
	a) Basic	0.02	0.02	0.04	0.07	0.10	0.10
	b) Diluted	0.02	0.02	0.04	0.07	0.10	0.10

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th January, 2026
- The Company does not have more than one reportable segment in line with the Accounting Standard (AS)17 'Segment Reporting' issued by the Institute of Chartered Accountants of India and hence segmental reporting is not required to be given.
- Previous period's figures have been regrouped / reclassified, wherever necessary.
- The results will be available on the Company's website www.smithsandfoundersindia.com and Stock Exchange website www.bseindia.com



For and on behalf of the Board

Suresh Shastry
Chairman & Managing Director

Place: Bangalore
Date : 30.01.2026

Independent Auditors' Review Report on Limited Review of Standalone unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

THE BOARD OF DIRECTORS OF
Smiths & Founders (India) Limited,
Bangalore

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Smiths & Founders (India) Limited ("the Company"), for the Quarter ended 31 December, 2025 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").

This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind As 34 "Interim Financial Reporting") prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit.

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited 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

SNR & Company
Chartered Accountants

Smiths & Founders (India) Limited
Limited Review Report (continued)

Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

For SNR & Company
Chartered Accountants
FRN: 014401N

RITESH
SHARMA

Digitally signed by
RITESH SHARMA
Date: 2026.01.30
11:16:26 +05'30'

CA. Ritesh Sharma
Partner
M N 210900



Date: 30 January 2026
UDIN: 26210900KCCZTM7824