

**Independent Auditors' Review Report on Unaudited Financial Results for the quarter and nine months ended December 31, 2025 of F Mec International Financial Services Limited pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To the Board of Directors of F Mec International Financial Services Limited,

1. We have reviewed the accompanying unaudited financial results of F Mec International Financial Services Limited (the "Company") for the quarter ended December 31, 2025 and year to date results for the period April 01, 2025 to December 31, 2025, which are included in the accompanying 'Statement of unaudited financial results for the Quarter and Nine months ended 31 December 2025', (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), including relevant circulars issued by the Securities and Exchange Board of India ("SEBI") from time to time. We have initialed the Statement for identification purposes only.
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the "Act"), read with the relevant Rules issued thereunder, the circulars, guidelines and directions issued by the Reserve Bank of India ("RBI") from time to time (the "RBI Guidelines") and other accounting principles generally accepted in India, and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, 2015 including relevant circulars issued by SEBI from time to time and that it has been prepared in accordance with the relevant prudential norms issued by the RBI in respect of Income Recognition, Asset Classification, Provisioning and other related matters, to the extent those are not inconsistent with the Indian Accounting Standards prescribed under section 133 of the Act. Our responsibility is to issue a report 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. 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. 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 has not been prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with the relevant Rules issued thereunder, the RBI Guidelines and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, 2015, including relevant circulars issued by SEBI from time to time, and including the manner in which it is to be disclosed, or that it contains any material misstatement, or that it has not been prepared in accordance with the relevant prudential norms issued by the RBI in respect of Income Recognition, Asset Classification, Provisioning and other related matters, to the extent those are not inconsistent with the Indian Accounting Standards prescribed under Section 133 of the Act.
5. The financial results of the Company for the quarter and nine months ended 31 December 2024, were reviewed by another firm of Chartered Accountants, who issued their unmodified review conclusion vide their report dated February 13, 2025. The financial statements of the Company for the year ended March 31, 2025, were audited by another firm of Chartered Accountants, who issued an unmodified audit opinion vide their report dated May 29, 2025.

Our conclusion is not modified in respect of this matter.

**For KSJ & Co.**

**Chartered Accountants**

**ICAI Firm registration number: 016024N**



**Mukesh**

**Partner**

**Membership No.: 522000**

**UDIN: 26522000TCURDO2910**

**Place: New Delhi**

**Date: 12<sup>th</sup> February, 2026**

F MEC INTERNATIONAL FINANCIAL SERVICES LIMITED

CIN-L65100DL1993PLC053936

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Statement of unaudited financial results (Statement of Profit and Loss) for the Quarter and Nine months ended 31 December 2025

Particulars	(Rs. in Lakhs)					
	Quarter Ended			Nine months ended		Year ended
	31-12-2025 (Unaudited)	30-09-2025 (Unaudited)	31-12-2024 (Unaudited)	31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	31-03-2025 (Audited)
<b>Revenue From Operations</b>						
(i) Interest Income	201.52	165.46	132.96	518.98	322.33	455.43
(ii) Dividend Income	-	-	-	-	-	-
(iii) Sales of Services	-	-	0.65	-	26.65	26.65
(iv) Other operating income	54.11	52.22	41.68	151.74	140.69	181.50
<b>I Total revenue from operations</b>	<b>255.63</b>	<b>217.68</b>	<b>175.28</b>	<b>670.72</b>	<b>489.67</b>	<b>663.58</b>
<b>II Other Income</b>	<b>21.54</b>	<b>0.13</b>	<b>0.01</b>	<b>21.86</b>	<b>0.73</b>	<b>0.67</b>
<b>III Total Income (I + II)</b>	<b>277.17</b>	<b>217.81</b>	<b>175.29</b>	<b>692.58</b>	<b>490.40</b>	<b>664.25</b>
<b>Expenses</b>						
(i) Finance Cost	38.03	37.25	26.46	114.67	46.24	83.12
(ii) Purchases of Stock-in-Trade	-	-	-	-	36.93	36.93
(iii) Changes in Inventories of finished goods, stock-in- trade and work-in- progress	-	-	-	-	-	-
(iv) Employee benefits expense	38.51	38.42	30.40	115.02	86.97	113.21
(v) Depreciation and amortisation expense	5.19	5.19	2.30	15.58	2.52	8.26
(vi) Other expenses	94.63	84.91	57.58	250.58	138.99	206.00
<b>IV Total Expenses (IV)</b>	<b>176.37</b>	<b>165.78</b>	<b>116.75</b>	<b>495.86</b>	<b>311.66</b>	<b>447.53</b>
<b>V Profit / (loss) before exceptional items &amp; tax (III - IV)</b>	<b>100.80</b>	<b>52.03</b>	<b>58.55</b>	<b>196.71</b>	<b>178.75</b>	<b>216.72</b>
<b>VI Exceptional Items</b>	-	-	-	-	-	-
<b>VII Profit / (Loss) before tax (V-VI)</b>	<b>100.80</b>	<b>52.03</b>	<b>58.55</b>	<b>196.71</b>	<b>178.75</b>	<b>216.72</b>
<b>VIII Tax expense</b>						
(a) Current Tax	28.60	13.74	15.21	54.01	45.41	55.36
(b) Deferred Tax	(0.63)	(0.63)	(0.24)	(1.88)	(0.19)	(0.49)
<b>Total Tax Expense</b>	<b>27.98</b>	<b>13.11</b>	<b>14.97</b>	<b>52.13</b>	<b>45.23</b>	<b>54.87</b>
<b>IX Profit / (loss) for the period from continuing operations (VII-VIII)</b>	<b>72.83</b>	<b>38.92</b>	<b>43.57</b>	<b>144.58</b>	<b>133.52</b>	<b>161.85</b>
<b>X Profit / (loss) from discontinued operations</b>	-	-	-	-	-	-
<b>XI Tax Expense of discontinued operations</b>	-	-	-	-	-	-
<b>XII Profit / (loss) from discontinued operations (After tax) (X-XI)</b>	-	-	-	-	-	-
<b>XIII Profit / (loss) for the period (IX+XII)</b>	<b>72.83</b>	<b>38.92</b>	<b>43.57</b>	<b>144.58</b>	<b>133.52</b>	<b>161.85</b>
<b>XIV Other Comprehensive Income</b>						
a (i) Items that will not be re-classified to Profit or Loss	-	-	-	-	-	-
(ii) Income Tax relating to items that will be not re-classified to profit or loss	-	-	-	-	-	-
b (i) Items that will be re-classified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be re-classified to profit or loss	-	-	-	-	-	-
<b>Other Comprehensive Income (i + ii)</b>	-	-	-	-	-	-
<b>XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>72.83</b>	<b>38.92</b>	<b>43.57</b>	<b>144.58</b>	<b>133.52</b>	<b>161.85</b>
<b>Paid-up equity share capital (Face Value of the Share Rs. 10/- each)</b>	<b>889.18</b>	<b>889.18</b>	<b>889.18</b>	<b>889.18</b>	<b>889.18</b>	<b>889.18</b>
<b>Other Equity</b>						<b>499.86</b>
<b>XVI Earnings per share (not annualised) (Face value of Rs. 10/- each):</b>						
(a) Basic	0.8191	0.4377	0.4900	1.6260	1.5016	1.8203
(b) Diluted	0.8191	0.4377	0.4900	1.6260	1.5016	1.8203

Notes :

- The above results have been reviewed by the the Audit Committee and approved by the Board of Directors at its meetings held on 12th February, 2026 and subjected to limited review by statutory auditor, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended. The financial results of the Company have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other recognised accounting practices generally accepted in India along with the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) from time to time.
- The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments as per Ind AS 108 dealing with Operating Segments.
- Figures for the previous periods have been regrouped, wherever necessary, to make them comparable with the current period.

Place: New Delhi  
Date: 12-02-2026



By order of the Board  
F MEC INTERNATIONAL FINANCIAL SERVICES LIMITED



(Apoorve Bansal)  
Managing Director

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