



Fancy Fittings Ltd.
(ISO 9001:2015 Certified)

Regd. Office :
259/145, Minerva Ind. Estate,
2nd Floor, Sewri Bunder Road,
Sewri (East), Mumbai - 400 015.
Tel. : 91-22-2410 3001/2/3/4/5
Fax : 91-22-2414 3288
E-mail : info@fancyfittings.com
Website : www.fancyfittings.com
CIN No : U74999MH1993PLC070323

14th November, 2025

To,
Head - Listing & Compliance
Metropolitan Stock Exchange of India Ltd.
205A, 2nd Floor,
Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, ,
Kurla (West), Mumbai – 400070.

Symbol: FFL

Subject : Outcome of the Board Meeting held on Friday, 14th November, 2025.

Dear Sir/Madam,

In terms of Regulation 30 read with Part A of Schedule III of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, this is to inform you that, the meeting of Board of Directors was held on Friday, 14th November, 2025 at 12.30 P.M. at the registered office of the Company, where in the following business was inter-alia transacted :

1. Approved Unaudited Financial Results for the quarter and Six months ended 30th September, 2025 along with the Limited Review Report in accordance with the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations") and the same is attached herewith.

The said meeting commenced at 12.30 PM and concluded at 1.20 PM.

You are requested to take the same on your records.

Thanking You.
Yours Faithfully,

For Fancy Fittings Limited

jalpa
bhatt

Digitally signed
by jalpa bhatt
Date: 2025.11.14
13:24:39 +05'30'

Jalpa Bhatt
Company Secretary & Compliance Officer
M. No. A23390

**Independent Auditor's Review Report on the Unaudited Standalone Financial Results of
Fancy Fittings Limited for the second quarter and half year ended as on September 30, 2025
pursuant to the Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing
Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,

The Board of Directors

FANCY FITTINGS LIMITED,

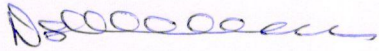
Mumbai

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Fancy Fittings Limited (the "Company") for the Second Quarter and Half year ended as on September 30, 2025 (the "Statement") attached being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement which is the responsibility of 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these statements based on our review.
3. We conducted our 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 statements are free of material misstatement. 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. **Emphasis of Matter:** We draw attention to Note 4 of the financial results, which describes the sale of the Company's Land and Building and the simultaneous leaseback arrangement entered into with the purchaser for a period of five years, enabling the Company to continue its operations from the same premises. The aforesaid transaction has been accounted for as a sale and leaseback in accordance with the applicable requirements of Ind AS. Our conclusion is not modified in respect of this matter.
5. Based on our review conducted as 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 Standards ('Ind AS') specified 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, has not disclosed

the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Vinod K Mehta & Co.

Chartered Accountant



Divyesh Mehta

Partner

(ICAI Registration no. 111508W)

Membership Number: 044293



UDIN: 25044293BMLCWH9612

Place: Mumbai

Date: 14/11/2025

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

(Rs. In lacs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		FY 31-03-2025 (Audited)
		30-09-2025 (Unaudited)	30-06-2025 (Unaudited)	30-09-2024 (Unaudited)	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	
I.	Income From Operations	306.70	199.03	287.00	505.73	566.24	1,140.07
II.	Other Income	14.33	395.46	27.23	409.79	661.74	965.15
III.	Total Income (I+II)	321.03	594.49	314.22	915.52	1,227.98	2,105.22
IV.	Expenses						
	(a) Cost of materials consumed	114.92	72.94	106.59	187.86	214.99	445.45
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.41	6.17	13.52	7.59	7.00	(2.47)
	(d) Employee benefits expense	85.67	71.22	88.74	156.89	166.26	309.83
	(e) Finance Cost (Refer Note 4)	4.13	20.40	34.62	24.53	49.00	137.15
	(f) Depreciation and amortisation expense (Refer Note 5)	62.00	58.88	56.54	120.88	115.24	227.56
	(g) Other expenses	43.45	34.24	43.89	77.68	100.02	185.59
	Total Expenses	311.58	263.85	343.90	575.43	652.50	1,303.12
V.	Profit/(Loss) Before Exceptional Items and Tax (III-IV)	9.44	330.64	(29.67)	340.08	575.48	802.10
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit Before Tax (V-VI)	9.44	330.64	(29.67)	340.08	575.48	802.10
VIII.	Tax Expense :						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	(21.50)	(21.50)	(8.73)	(43.00)	(17.46)	(34.93)
	(3) Excess / Shortfall in Provision of Tax	-	-	-	-	-	-
	(4) Tax related to prior years	11.93	-	-	11.93	-	-
	Total Tax Expenses	(9.58)	(21.50)	(8.73)	(31.08)	(17.46)	(34.93)
IX.	Profit/(Loss) for the Period from Continuing Operations (VII-VIII)	19.02	352.14	(20.94)	371.16	592.95	837.03
X.	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI.	Tax Expense of discontinued operations	-	-	-	-	-	-
XII.	Profit/(Loss) from Discontinued Operations (after tax)	-	-	-	-	-	-
XIII.	Profit/(Loss) for the period	19.02	352.14	(20.94)	371.16	592.95	837.03
XIV.	Other Comprehensive Income						
	A) i. Items that will not be reclassified to profit or loss						
	Remeasurements of defined benefit liability / (asset)	0.33	0.33	0.33	0.66	0.66	1.33
	Income Tax effect on above	-	-	-	-	-	-
	B) i. Items that will be reclassified to profit or loss	-	-	-	-	-	-
	ii. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	0.33	0.33	0.33	0.66	0.66	1.33
XV.	Total Comprehensive Income for the Period (XIV + XV)	19.35	352.47	(20.61)	371.82	593.61	838.36
XVI.	Paid up equity share capital (Face Value of Rs.10/- per Share)	325.80	325.80	325.80	325.80	325.80	325.80
XVII.	Earnings per equity share of Rs. 10 each (Previous Year Rs. 10 each) for Continued operations						
	(1) Basic (in Rs.)	0.58	10.81	(0.64)	11.39	18.20	25.69
	(2) Diluted (in Rs.)	0.58	10.81	(0.64)	11.39	18.20	25.69
XVIII.	Earnings per equity share of Rs. 10 each (Previous Year Rs. 10 each) Discontinued operations						
	(1) Basic (in Rs.)	-	-	-	-	-	-
	(2) Diluted (in Rs.)	-	-	-	-	-	-
XIX.	Earnings per equity share of Rs. 10 each (Previous Year Rs. 10 each) for continued and discontinued operations						
	(1) Basic (in Rs.)	0.58	10.81	(0.64)	11.39	18.20	25.69
	(2) Diluted (in Rs.)	0.58	10.81	(0.64)	11.39	18.20	25.69

Notes:

- The above unaudited financial results after being reviewed by the Audit Committee were approved by the Board of Directors in their meeting held on 14th Nov.2025. The results have been subjected to limited review carried out by Statutory Auditors.
- The company adopted Indian Accounting Standards from April 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the IND AS 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. Financial for the half year have been prepared in accordance with the recognition and measurement principles of IND AS 34.
- Based on the Management approach as defined under IND AS - 108 . operating segments, the company operated in one business segment i.e. plastic product manufacturing as such it is the only reportable business segment.
- The Company sold its land and building. Simultaneously, the Company entered into a lease arrangement for the said property with the buyer for a period of 5 years (lock-in period of 3 years, with a notice period of 3 months) effective 1 July 2025 to continue its operations from the same premises . The arrangement has been accounted for as a sale and leaseback under Ind AS 116, with recognition of a Right-of-Use asset and corresponding lease liability.
- The depreciation expense disclosed in the Statement of Profit and Loss for the year includes depreciation on Right-of-Use (ROU) assets recognized under Ind AS 116, Leases. The ROU assets pertain to leased Land and Building.
- The Financial Results have been prepared in accordance with the IND AS as specified by ICAI & sec 133 of the Companies Act 2013.
- The Statutory auditors of the company have carried out the limited review for the half year ended 30th September 2025.
- Figures of the previous Period quarter and Half year ended have been regrouped wherever necessary.

For FANCY FITTINGS LIMITED

Mayant N. Parakh
Managing Director
DIN No.: 00095406

Place: Mumbai
Dated: 14/11/2025



Balance Sheet as Half year ended 30th Sept ,2025

(Rs. in lakhs)

(Rs. in lakhs)

Particulars	As at	As at
	30-09-2025 (Unaudited)	31-03-2025 (Audited)
I. ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment	1,725.72	2,204.03
(b) Right of Use Asset - Land & Building (Refer Note 4)	237.56	-
(c) Capital work-in-Progress	-	-
(d) Investment Properties	-	-
(e) Other Intangible Assets	2.96	2.96
(f) Financial Assets	-	-
(i) Investments in Subsidiaries and Joint Ventures	-	-
(ii) Other Investments	36.04	40.26
(iii) Loans and Deposits	16.94	16.94
(g) Deferred Tax Asset	282.59	239.58
(h) Other Non-current Assets	114.96	66.90
Total Non-Current Assets	2,416.77	2,570.68
2 Current Assets		
(a) Inventories	302.30	317.94
(b) Financial Assets	-	-
(i) Trade Receivables	162.69	138.50
(ii) Cash and Cash Equivalents	16.17	4.20
(iii) Other Balances with Banks	9.56	9.56
(iv) Other Financial Asset	28.99	82.60
(c) Current Tax Assets	55.03	59.68
(d) Other Current Assets	82.28	50.88
3 Assets held-for-sale	-	-
Total Current Assets	657.02	663.35
TOTAL ASSET	3,073.79	3,234.03
II. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	325.80	325.80
(b) Other Equity	700.54	329.70
Total Equity	1,026.34	655.50
2 Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,098.68	850.75
(b) Provisions	105.48	99.89
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	1,204.16	950.64
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	872.77
(ii) Trade Payables	-	-
Dues of Small enterprises and Micro enterprises	-	-
Dues of creditors other than Small enterprises and Micro enterprises	335.28	376.48
(iii) Other Financial Liabilities	133.42	132.99
(b) Other Current Liabilities	374.59	245.66
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
4 Liabilities classified as held for sale	-	-
Total Current Liabilities	843.29	1,627.90
TOTAL EQUITY AND LIABILITIES	3,073.79	3,234.03



For FANCY FITTINGS LIMITED

Jayant N. Parekh
Managing Director
DIN No.: 00095406

FANCY FITTINGS LIMITED
CIN NO.:L74999MH1993PLC070323

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2025

Particulars	Period ended 30th September, 2025	Period ended 30th September, 2024	Year ended 31st March, 2025
Cash Flow From Operating activities			
Net Profit/(Loss) After tax and extra ordinary items	371.16	592.95	837.03
Add: Non Operating expenses / non cash flow items			
Depreciation	120.88	115.24	227.56
Interest & Financial Charges	24.53	-	-
Keyman Insurance Policy Bonus	-	-	(316.41)
Profit/(Loss) on sale of Fixed Asset/invest.	(411.88)	(626.97)	(628.52)
Dividend Receipts	(0.23)	(0.25)	(0.25)
Current Tax	-	-	-
Deferred Tax	(43.00)	(17.46)	(34.93)
Tax for earlier years	11.93	-	-
Interest Income	-	(2.48)	(5.85)
Exchange Rate difference	(1.92)	(1.52)	(2.05)
	(299.69)	(533.44)	(760.44)
Operating cash flow before working capital changes	71.47	59.51	76.59
Adjustments for working capital changes			
Increase / (Decrease) in current Assets/ liabilities			
Trade Payables	(41.20)	(149.79)	(167.45)
Increase in current provisions	5.59	(0.47)	4.88
Increase in other current liabilities	(743.40)	(563.93)	(371.31)
Inventories	15.64	(3.10)	(21.79)
Increase in Bank Balance Other Than Cash equivalents	-	-	-
Increase in current Asset	-	-	-
Increase in Current Tax Asset	4.65	(7.28)	(3.69)
Trade & other receivable	(24.20)	304.74	323.14
Other Financial assets	53.61	(8.16)	-
Other Current assets	(31.40)	16.10	118.53
Increase in Liabilities against Assets held for sale	-	-	-
Reserves	(12.25)	(3.10)	(0.88)
Exchange Rate difference	-	1.52	-
	(772.96)	(413.47)	(118.57)
Cash generated from operation	(701.49)	(353.96)	(41.99)
- Income Tax Paid	-	-	-
Cash Flow from operating activities	(701.49)	(353.96)	(41.99)
Cash Flow from Investing activities			
Purchase of Fixed Asset (net)	119.87	4.66	(29.98)
Sale/Purchase of Investments (net)	-	-	-
Decrease in Non Current Financial Assets	4.23	(28.78)	5.74
Increase in other Non-Current Assets	(48.06)	16.20	0.02
sale of fixed assets/investments	411.88	626.97	628.52
Keyman insurance policy bonus	-	-	316.41
Exchange Rate difference	1.92	-	2.05
Dividend Income	0.23	0.25	0.25
Interest Income	-	2.48	5.85
Cash flow from investing activities	490.06	621.78	928.86
Cash flow from financing activities			
Increase in Share Capital	-	-	-
Increase in Reserves and surplus	-	-	-
Increase in Borrowing	247.93	(267.71)	(887.04)
Interest Paid	(24.53)	-	(887.04)
Cash flow from financial activities	223.40	(267.71)	(887.04)
Net increase/decrease in cash & cash equivalent	11.97	0.09	(0.17)
Increase/ (Decrease) in cash equivalent			
Cash & Cash equivalent - Opening	4.20	4.37	4.37
Cash & Cash equivalent-Closing	16.17	4.46	4.20

For FANCY FITTINGS LIMITED

Jayant N. Parekh
Managing Director
DIN No.: 00095406



Place: Mumbai
Dated: 14/11/2025