FINE-LINE
CIRCUITS LIMITED

145, SDF V, SEEPZ, ANDHERI (E), MUMBAI-400 096. INDIA
Phone : 91-22-2829 0244/45 Fax : 91-22-2829 2554
E-MAIL : fineline@fineline.co.in • Website : www.finelineindia.com
CIN : L72900MH1989PLC131521

Date: 11th August, 2025

To
The General Manager
BSE LIMITED
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001

Scrip code: 517264

Dear Sir,

Sub.: Outcome of Board meeting and Submission of Unaudited Financial Results for the quarter ended 30.06.2025

The Board of directors at the meeting held today at 12.45 p.m. and concluded at 02.25 p.m., approved the following:

1. Unaudited Financial Results for the quarter ended 30.06.2025

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find Unaudited Financial Results for the quarter ended 30.06.2025 duly approved by the Board of Directors along with the Limited Review Report of the Auditors for your records

Thanking you.

Yours faithfully,

For **FINE-LINE CIRCUITS LIMITED**

Abhay B. Doshi
Managing Director
DIN: 00040644

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REGD. OFFICE : 145 SDF - V, SEEPZ, ANDHERI (EAST), MUMBAI - 400 096
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EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2025

₹.in Lakhs, except per share data

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.25	31.03.2025	30.06.2024	31.03.2025
		(Reviewed)	(Audited)	(Reviewed)	(Audited)
1	Revenue from Operations	725.16	659.92	705.02	3,036.96
2	Other Income	-	1.29	0.03	1.53
3	**Total Income (1+2)**	**725.16**	**661.21**	**705.05**	**3,038.48**
4	**Expenses**				
	Raw Materials Consumed	303.90	281.88	268.90	1,228.12
	Chemicals, Consumables and Stores Consumed	121.09	138.56	145.70	631.21
	Changes in Inventories of Finished goods,work in progress and stock in trade	17.92	-67.47	16.31	(4.38)
	Employee Benefit Expenses	133.06	130.96	122.32	514.93
	Finance Costs	8.64	9.18	7.47	35.53
	Depreciation Expenses	16.73	15.63	13.98	60.26
	Power, Fuel & Water	42.20	48.68	39.16	173.23
	Other Expenses	75.16	104.90	83.61	377.82
	Total Expenses (4)	718.69	662.31	697.46	3,016.72
5	**Profit / (Loss) from Ordinary activities Before Taxes (3-4)**	**6.47**	**(1.11)**	**7.59**	**21.76**
6	Tax Expense:				
	a) Current Tax	-	-	0.66	0.66
	b) (Excess) / Short Provision for Tax for Earlier Years	0.58	-	-	-
	c) Deferred Tax	(0.35)	0.50	(0.01)	1.36
7	**Profit / (Loss) After Tax (5-6)**	**6.24**	**(1.61)**	**6.94**	**19.74**
8	**Other Comprehensive Income**				
	(A) Items will not be Classified to Profit or Loss Account				
	(a) Re-measurement of defined Benefits obligation	2.01	8.02		8.02
9	**Total Comprehensive Income for the Period (7+8)**	**8.24**	**6.41**	**6.94**	**27.76**
10	Paid-up Equity Share Capital (Face Value ₹. 10/- each PY ₹. 10/- each)	482.65	482.65	482.65	482.65
11	Other Equity Excluding Revaluation Reserves	-	-	-	349.40
12	**Earnings per Share (Face Value of ₹.10/-each)**				
	Basic and Diluted	0.13	(0.03)	0.14	0.41

Notes :

1. The above results for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 11th August, 2025 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015.
2. The above results have been 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 Standard) Rules, 2015, as amended.
3. The figures for the preceding quarter ended March 31, 2026, as reported in these financial results, are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and published year to date un-audited figures up to the end of the third quarter fo that financial year.
4. The company has business in only one Segment (i.e. Printed Circuit Boards).
5. Previous period's figures have been re-grouped / re-arranged / recast wherever necessary.

DKP & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

FINE-LINE CIRCUITS LIMITED MUMBAI

By Order of the Board

Abhay B. Doshi
(Managing Director)
DIN : 00040644

Place : Mumbai
Date : 11th August, 2025

D K P & ASSOCIATES
CHARTERED ACCOUNTANTS
611 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel. No. 99875 37434 Email : deepak@dkpassociates.com

Independent Auditors' Review Report on the Quarterly Unaudited Financial Results of the Fine Line Circuits Limited Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Board of Directors
Fine Line Circuits Limited

We have reviewed the accompanying Statement of Unaudited Financial Results of **Fine Line Circuits Limited** ("the Company") for the quarter ended June 30, 2025 ("the Statement"), attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

1. The 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 as amended, read with relevant rules issued thereunder and other accounting principal generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

2. 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.

3. Based on our review conducted as stated 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 applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. The Statement includes the figures of the last quarter of the previous year, i.e., quarter ended March 31, 2025 which has been derived as the balancing figure between audited figures in respect of full financial year ended March 31, 2025 and unaudited year-to-date figures up to the third quarter of the previous financial year ended March 31, 2025.

For **DKP & Associates**
Chartered Accountants
Firm Registration No. 126305W

DKP & ASSOCIATES ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Deepak Doshi
Partner
Membership Number: 037148
UDIN: 25037148BMLDOV8543
Place: Mumbai
Date: August 11, 2025