FRENCH MOTOR CAR COMPANY LIMITED

LIMITED REVIEW OF UNAUDITED STANDALONE FINANCIAL RESULTS

FOR THE 1ST QUARTER ENDED 30TH JUNE 2026

RAY & RAY
Chartered Accountants
Kolkata, Mumbai, Delhi, Bangalore, Chennai

RAY & RAY
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on Interim Standalone Unaudited Financial Results

To

The Board of Directors of

French Motor Car Company Limited

1. We have reviewed the accompanying Statement of standalone unaudited financial results of French Motor Car Company Limited ("the Company") for the quarter ended June 30, 2026 ('the standalone 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 read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular').

2. The standalone 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") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended. Our responsibility is to issue a report on the standalone Statement based on our review.

3. We conducted our review of the standalone 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 statements are free of material misstatements. A review is limited primarily to inquiries of Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures 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.

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Webel Bhaban
Kolkata-91
CHARTERED ACCOUNTANTS

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 standalone Statement prepared in accordance with applicable accounting standards (Ind AS) under section 133 of the Act, as amended, read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 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.

For **RAY & RAY**
Chartered Accountants
(Firm's Registration No. 301072E)

Jyoti Ranjan Mallick

(Jyoti Ranjan Mallick)
Partner
Membership No. 301020
UDIN: 26301020VCXTVZ4246

Place: Kolkata

Date: August 11, 2026

RAY & RAY
Webel Bhaban
Kolkata-91
CHARTERED ACCOUNTANTS

FRENCH MOTOR CAR COMPANY LIMITED
Registered Office : 234/3A, A.J.C. BOSE ROAD, KOLKATA-700 020
CIN: L74110WB1920PLC003679
Website : www.frenchmotor.in Telephone No. 2280 3602

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2026.

(Rs in Lakhs, except No of equity shares & Earning per share)

Particulars	QUARTER ENDED			YEAR ENDED
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
INCOME				
REVENUE FROM OPERATIONS	-	-	-	-
PROFIT ON FAIR VALUATION OF INVESTMENT IN MUTUAL FUNDS	23.59		-	-
OTHER INCOME	67.00	62.57	102.76	288.48
TOTAL INCOME	**90.59**	**62.57**	**102.76**	**288.48**
EXPENSES				
EMPLOYEE BENEFIT EXPENSES	26.56	24.91	25.12	101.41
FINANCE COSTS	1.29	1.26	1.20	4.96
DEPRECIATION AND AMORTISATION EXPENSE	7.90	8.74	4.60	27.92
LOSS ON FAIR VALUATION OF INVESTMENT IN MUTUAL FUNDS	-	21.35	33.47	51.55
OTHER EXPENSES	48.82	59.21	29.16	152.00
TOTAL EXPENSES	**84.57**	**115.47**	**93.55**	**337.84**
PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX	**6.02**	**(52.90)**	**9.21**	**(49.36)**
EXCEPTIONAL ITEMS - PROFIT / (LOSS)	-	125.37	-	125.37
PROFIT/(LOSS) BEFORE TAX	**6.02**	**72.47**	**9.21**	**76.01**
TAX EXPENSES				
CURRENT TAX	-	18.67	6.66	23.93
DEFERRED TAX	(0.38)	(0.04)	0.02	0.72
INCOME TAX RELATING TO EARLIER YEARS	-	(0.54)	-	3.31
PROFIT/(LOSS) FOR THE PERIOD/ YEAR (A)	**6.40**	**54.38**	**2.53**	**48.05**
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified to profit or loss				
(i) Remeasurement gains/ (losses) on defined benefit plans	-	0.96	-	0.96
(ii) Income Tax relating to these items	-	-	-	-
Total Other Comprehensive Income / (Loss) for the Period/Year (B)	**-**	**0.96**	**-**	**0.96**
Total Comprehensive Income / (Loss) for the period/ year (Comprising Profit / (Loss) and Other Comprehensive Income for the period / year) (A+B)	**6.40**	**55.34**	**2.53**	**49.01**
Paid up equity share capital(face value of Rs 10 each)	**45.50**	**45.50**	**45.50**	**45.50**
Earnings per equity share				
(1) Basic	1.41	11.95	0.56	10.56
(2) Diluted	1.41	11.95	0.56	10.56

Notes to the Standalone financial results :-

1) The company has surrendered its main business of vehicle dealership and hence, no Segment Reporting is applicable to the company as per Ind AS 108 notified by the Companies (Indian Accounting Standards) Rules, 2015.

2) These Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereafter ('Ind AS') and the other accounting principles generally accepted in India, to the extent applicable.

3) Figures for the previous period / year have been regrouped and / or re-arranged whereever necessary.

4) Earnings per Shares are not annualised except for the Year ended March 31, 2026.

5) The above Unaudited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 11th August, 2026. The statutory auditors have carried out a limited review of the above financial results. These results are uploaded on the Company website i.e. www.frenchmotor.in and on the Stock Exchange where the shares of the company are listed i.e. www.cse-India.com.

6) The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025 being the date of the end of the third quarter of the financial year which were subjected to limited review.

By order of the Board
For FRENCH MOTOR CAR COMPANY LIMITED

(S. JATIA)
Managing Director (DIN: 00216189)

Place: Kolkata
Date: 11.08.2026

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhaban Kolkata-91

FRENCH MOTOR CAR COMPANY LIMITED

LIMITED REVIEW OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS

FOR THE 1ST QUARTER ENDED 30TH JUNE 2026

RAY & RAY
Chartered Accountants
Kolkata, Mumbai, Delhi, Bangalore, Chennai

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CHARTERED ACCOUNTANTS

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E-mail : raynray@raynray.net

Independent Auditor's Review Report on Interim Consolidated Unaudited Financial Results

To
The Board of Directors of
French Motor Car Company Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of French Motor Car Company Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "Group") for the quarter ended June 30, 2026 ('the Consolidated Statement') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular').

2. The consolidated Statement, which is the responsibility of the Holding Company's Management and approved by the Holding 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") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the consolidated Statement based on our review.

3. We conducted our review of the consolidated 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. 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 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.

   We have also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended to the extent applicable.

RAY & RAY
Webel Bhaban
Kolkata-91
CHARTERED ACCOUNTANTS

The consolidated Statement includes the results of the following entities:

Holding Company

French Motor Car Company Limited

Subsidiaries

i. FMC Healthcare Private Limited
ii. House of Adornment Private Limited
iii. Cyberletic Solutions Private Limited
iv. Prospera Health and Lifestyle Private Limited

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying consolidated Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under section 133 of the Act, as amended, read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 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.

5. **Other Matter**

We did not review the interim financial statements of one subsidiary included in the group, whose interim financial statements reflect total revenues of Rs. 16.99 lakh, total net loss after tax of Rs. 0.97 lakh and total other comprehensive income of Rs. Nil for the quarter ended June 30, 2026. These interim financial statements have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the consolidated statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of such other auditor and the procedures performed by us as already stated in Paragraph 3 herein above.

Our conclusion on the consolidated results is not modified in respect of the above matter.

For **RAY & RAY**
Chartered Accountants
(Firm's Registration No. 301072E)

Jyoti Ranjan Mallick

(Jyoti Ranjan Mallick)
Partner
Membership No. 301020
UDIN: 26301020RVVTIG3087

Place: Kolkata

Date: August 11, 2026

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CHARTERED ACCOUNTANTS

FRENCH MOTOR CAR COMPANY LIMITED
Registered Office : 234/3A, A.J.C. BOSE ROAD , KOLKATA-700 020
CIN: L74110WB1920PLC003679
Website : www.frenchmotor.in Telephone No. 2280 3602

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2026.

(Rs in Lakhs, except No of equity shares & Earning per share)

Particulars	QUARTER ENDED			YEAR ENDED
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
INCOME				
REVENUE FROM OPERATIONS	525.77	501.75	465.35	1,890.99
PROFIT ON FAIR VALUATION OF INVESTMENT IN MUTUAL FUNDS	34.19	-	-	-
OTHER INCOME	73.07	63.72	134.19	327.88
TOTAL INCOME	**633.03**	**565.47**	**599.54**	**2,218.87**
EXPENSES				
PURCHASE OF STOCK IN TRADE /COST OF SALES	102.87	76.04	65.14	278.49
EMPLOYEE BENEFIT EXPENSES	121.91	119.83	121.17	492.91
FINANCE COSTS	5.63	5.55	6.24	23.64
DEPRECIATION AND AMORTISATION EXPENSE	26.03	33.18	29.66	124.58
LOSS ON FAIR VALUATION OF INVESTMENT IN MUTUAL FUNDS	-	34.12	48.29	76.77
OTHER EXPENSES	359.29	416.17	330.02	1,487.96
TOTAL EXPENSES	**615.73**	**684.89**	**600.52**	**2,484.35**
PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX	**17.30**	**(119.42)**	**(0.98)**	**(265.48)**
EXCEPTIONAL ITEMS - PROFIT / (LOSS)	-	125.37	-	125.37
PROFIT/(LOSS) BEFORE TAX	**17.30**	**5.95**	**(0.98)**	**(140.11)**
TAX EXPENSES				
CURRENT TAX	10.01	17.52	17.67	39.58
DEFERRED TAX	(1.10)	(1.58)	(1.18)	(5.28)
INCOME TAX RELATING TO EARLIER YEAR	-	(1.26)	-	2.59
PROFIT/(LOSS) FOR THE PERIOD / YEAR (A)	**8.39**	**(8.73)**	**(17.47)**	**(177.00)**
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified to profit or loss				
(i) Remeasurement gains/ (losses) on defined benefit plans	-	6.77	-	6.77
(ii) Income Tax relating to these items	-	-	-	-
Total Other Comprehensive Income / (Loss) for the Period/Year (B)	-	**6.77**	-	**6.77**
Total Comprehensive Income / (Loss) for the Period / year (Comprising Profit (Loss) and Other Comprehensive Income for the year) (A+B)	**8.39**	**(1.96)**	**(17.47)**	**(170.23)**
Profit / (Loss) attributable to :				
Owners of French Motor Car Co. Ltd.	24.07	12.23	48.60	(68.10)
Non-controlling Interest	(15.68)	(20.96)	(66.07)	(108.90)
Other Comprehensive Income / (Loss) attributable to:				
Owners of French Motor Car Co. Ltd.	-	6.77	-	6.77
Non-controlling Interest	-	-	-	-
Total Comprehensive Income / (Loss) attributable to:				
Owners of French Motor Car Co. Ltd.	24.07	19.00	48.60	(61.33)
Non-controlling Interest	(15.68)	(20.96)	(66.07)	(108.90)
Paid up equity share capital(face value of Rs 10 each)	**45.50**	**45.50**	**45.50**	**45.50**
Earnings per equity share				
(1) Basic	5.29	2.69	10.68	(14.97)
(2) Diluted	5.29	2.69	10.68	(14.97)

Notes to the Consolidated financial results :-

1) These Unaudited Consolidated Financial Results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereafter ('Ind AS') and the other accounting principles generally accepted in India, to the extent applicable.
2) Figures for the period / year have been regrouped and / or re-arranged whereever necessary.
3) Earnings per Shares are not annualised except for the Year ended March 31, 2026.
4) The above Unaudited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 11th August, 2026. The statutory auditors have carried out a limited review of the above financial results. These results are uploaded on the Company website i.e. www.frenchmotor.in and on the Stock Exchange where the shares of the company are listed i.e. www.cse-India.com.
5) The company has surrendered its main business of vehicle dealership and its subsidiaries are exclusively engaged in healthcare / Jewellery Sector and hence, no Segment Reporting is applicable as per Ind AS 108 notified by the Companies (Indian Accounting Standards) Rules, 2015.
6) The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025, being the date of the end of the third quarter of the respective financial year which were subjected to limited review.

By order of the Board
For FRENCH MOTOR CAR COMPANY LIMITED

(S. JATIA)
Managing Director (DIN: 00216189)

Place: Kolkata
Date: 11.08.2026

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