

Date: 30.05.2025

To,
BSE Limited Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Scrip ID Code 544164

Subject: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform you that Board of Directors in its meeting held on May 30, 2025 has inter-alia considered and approved the Audited Financial Results of the Company for the half year and financial year ended March 31, 2025 along with the Auditor's Report thereon received from M/s Sharma Sharma & Co., Statutory Auditors of the Company and declaration pursuant to Reg. 33(3)(d) of Listing Regulations.

A copy of the aforesaid Audited Financial Results along with Auditors Report with an unmodified opinion is annexed for your reference.

The meeting of the Board of Directors commenced at 04:00 PM and concluded at 04:35 PM.

This is for your information and record.

Thanking you

Yours faithfully

For Faalcon Concepts Limited

Ekta Seth
Managing Director
DIN: 08141902
N-75 Ground Floor Mayfield Garden,
Sector-51, Gurgaon, Haryana, India, 122018

Independent Auditors' Report on Audited Standalone Half Yearly Financial Results and Year to Date Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors of
FAALCON CONCEPTS LIMITED

Report on Audit of Standalone Financial Results

Opinion

We have audited the accompanying statement of audited standalone half yearly financial results of **FAALCON CONCEPTS LIMITED** ("the Company") for the Half year ended 31st March 2025 and the year-to-date results for the period from April 1, 2024 to March 31, 2025 together with the notes thereon ("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").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable Accounting Standards and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its profit and its cash flow for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act (SAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Result section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of Standalone Annual Financial Statements. The Board of Directors of the Company is responsible for the preparation and presentation of the statement that gives a true and fair view of the Net Profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concerned, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the result for the six-month ended March 31, 2025, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the end of September of the current financial year, which were subjected to limited reviewed by us, as required under the Listing Regulations.

For

For SHARMA SHARMA & CO.

Chartered Accountants

FRN: 0009462N



CA. SUVIR SHARMA

MRN: 088272

UDIN:25088272BMLIRS4346

Place: DELHI

Date: 30.05.2025

(End of Audit Report)

FAALCON CONCEPTS LIMITED (Formerly known as Faalcon Concepts Private Limited) Registered office: N-75 Ground Floor Mayfield Garden, Sector-51, Gurgaon, Haryana, India 122018 Email: Info@faalcon.in/Website: www.faalcon.in CIN: L74999HR2018PLC074247 Audited Statement of Assets & Liabilities as at 31st March, 2025			
Sr No.	Particulars	Rs. in Laacs (Except EPS Data)	
		As At	
		31-03-2025	31-03-2024
(A)	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
a	Share Capital	683.01	488.01
b	Reserves and Surplus	1,488.89	207.57
c	Minority Interest		
2	Non Current Liabilities		
a	Long Term Borrowing	371.40	247.10
b	Long Term Provisions	9.96	-
c	Other Non Current Liability	-	-
d	Deffered Tax Liability (Net)	-	-
		-	-
3	Current Liabilities		
a	Short Term Borrowing	218.13	169.20
b	Trade Payables	433.34	449.00
	i) Total outstanding dues of micro enterprises and small enterprises		
	ii) Total outstanding dues of creditors other than micro enterprises and small		
c	Other Current Liabilities	546.44	94.58
d	Short Term Provision	151.89	116.20
	Total	3,903.06	1,771.66
(B)	ASSETS		
1	Non-Current Assets		
a	Property, Plant, Equipment and Intangible Assets	605.96	150.09
	i) Property, Plant, Equipment		
	ii) Intangible Assets		
	iii) Capital Work in Progress Long Term Loans & Advances Other Non		
b	Long Term Loans & Advances	66.18	3.77
c	Other Non Current Assets	-	10.32
d	Defferred Tax Assets	5.96	2.58
		-	-
2	Current Assets		
a	Inventories	1,170.15	726.93
b	Trade Receivables	1,355.73	629.39
c	Cash and Cash Equivalent	77.48	49.05
d	Short-term Loans and Advances Other Current Assets	621.61	199.54
	Total	3,903.06	1,771.66
<div style="text-align: right;">For Faalcon Concepts Limited</div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div> Date: 30-05-2025 Place: Haryana </div> <div> Ekta Seth Managing Director DIN: 08141902 </div> </div>			

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2025

(Rs. in Lakhs)

Particulars	As At 31st March 2025	As At 31st March 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxation and extraordinary items	380.48	272.47
Adjustment for:		
Deperciation	49.62	33.92
Bad Debts Written Off		
Interest Received	-1.13	-0.33
Interest Expenses	65.21	33.94
Operating Profit before working capital changes	494.18	340.00
Adjustment for:		
(Increase)/ Decrease in Trade Receivable	-726.34	-362.54
(Increase)/ Decrease in Other Current Assets	-	-3.57
(Increase)/ Decrease in Long Term Loans & Advance	-62.41	-
(Increase)/ Decrease in Other Non Current Assets	10.32	-5.32
(Increase)/ Decrease in Inventories	-443.22	-130.48
(Increase)/ Decrease in Short Term Loan & Advance and other current assets	-422.07	54.76
(Increase)/ Decrease in Other Current Liabilities	451.86	-229.53
(Increase)/ Decrease in Short Term Provisions	-1.90	-0.10
(Increase)/ Decrease in Long Term Provisions	9.96	-
(Increase)/ Decrease in Other Long Term Borrowing	124.30	-
(Increase)/ Decrease in Trade Payable	-15.66	37.07
(Increase)/ Decrease in Deffered Tax Liability	-	-
Cash generated from/ used in operations	-580.98	-299.70
Direct Taxes paid	-91.94	-0.90
Cash Flow before extraordinary items	-672.92	-300.60
Extraordinary items. If any	-	-
Net Cash from/ used in operating activities	-672.92	-300.60
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets (Including Capital goods)	-616.79	-128.47
Purchase of Fixed Deposit	-	-
Interest Received	1.13	0.33
(Increase)/ Decrease in Non Current Investments	-	-
Sale of Fixed Assets (Including Capital goods)	-	-
Liabilities Written Back		
Net Cash From Investing Activities	-615.65	-128.14
CASH FLOW FROM FINANCING ACTIVITIES		
Issue of shares	195.00	1.22
Premium on shares	1,014.00	170.80
(Increase)/ Decrease in Short Term Borrowings	48.92	35.97
(Increase)/ Decrease in Long Term Borrowings	124.30	189.75
Repayment		
Interest paid	-65.21	-33.94
Net Cash From Financing Activities	1,317.01	363.80
Net Increase/ (Decrease) in cash and cash equivalents	28.43	-64.94
Cash and cash equivalents at the beginning of the year	49.05	113.99
Cash and cash equivalents at the End of the year	77.48	49.05

For Faalcon Concepts Limited

Date: 30-05-2025
Place: Haryana

Ekta Seth
Managing Director
DIN: 08141902

FAALCON CONCEPTS LIMITED (Formerly known as Faalcon Concepts Private Limited)

Registered office: N-75 Ground Floor Mayfield Garden, Sector-51, Gurgaon, Haryana, India 122018

Email: Info@faalcon.in/Website: www.faalcon.in

CIN: L74999HR2018PLC074247

Statement of Audited Financial Results for the year ended 31st March, 2025

(INR in lakhs, unless otherwise stated)

		Rs. in Lacs (Except EPS Data)				
Sr No.	Particulars	Half Year Ended			Year Ended	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	UnAudited	UnAudited	Audited	Audited
I	Revenue From Operations					
	Revenue from Operations	1,582.48	1,292.76	906.84	2,875.24	1,851.18
II	Other Income	1.07	0.06	1.11	1.13	3.67
III	Total Income (I+II)	1,583.55	1,292.82	907.95	2,876.37	1,854.85
IV	Expenses					
(a)	Purchase	1,529.22	806.89	563.84	2,336.11	1,227.01
(b)	Change in Inventories	-459.19	15.97	-23.28	-443.22	-130.48
(c)	Employee Benefit Expenses	97.68	77.92	68.12	175.60	121.06
(d)	Finance Costs	45.32	19.90	30.49	65.21	40.80
(e)	Depreciation & Amortisation	12.35	37.27	18.80	49.62	33.92
(f)	Other Expenses	152.32	160.25	105.88	312.57	290.07
	Total expenses (IV)	1,377.70	1,118.20	763.86	2,495.89	1,582.38
V	Profit/(loss) before exceptional items and tax (III-IV)	205.86	174.62	144.09	380.48	272.47
VI	Exceptional items	-	-	-	-	-
VII	Profit before tax (V- VI)	205.86	174.62	144.09	380.48	272.47
VIII	Tax Expense:					
(a)	Deferred Tax Liability/(Assets)	-7.11	3.74	-4.03	-3.38	-2.25
(b)	Current Tax	62.54	45.40	37.46	107.95	70.84
(c)	Excess/ Short Provision	8.58		-	8.58	0.90
IX	Net Profit / (Loss) for the period (VII-VIII)	141.84	125.48	110.65	267.32	202.98
X	Less: Share of Profit transferred to Minority Interest					
XI	Profit (Loss) for the period (after adjustment for Minority Interest)	141.84	125.48	110.65	267.32	202.98
XII	Details of Earning Per Share (Half Yearly not Annualised)					
	Basic Earnings per share	2.08	3.81	2.27	3.99	4.16
	Basic Earnings per share (After Adjusting Bonus Share	2.08	3.81	2.27	3.99	4.16
	Diluted Earnings per share	2.08	3.81	2.27	3.99	4.16

Notes for Financial Results

- 1 The Financial Results are prepared in accordance with the Accounting Standard Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.
- 2 The above Financials of M/s Faalcon Concepts Limited (the company) for the year ended 31st March, 2025 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting.
- 3 The figures for the half year ended 31st March 2025 and 31st March 2024 are the balancing figures between the audited figures in respect of the full financial year and the year to date unaudited figures up to the first half of the relevant financial years. Also, the figures upto the end of the half year had only been reviewed and not subjected to audit.
- 4 Previous year's/period's figure have been regrouped/rearranged/reclassified wherever necessary, to make them comparable with the figures of the current period
- 5 As per MCA Notification dated 16th February, 2015, Companies whose shares are listed or the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirements of adoption of Ind AS for the preparation of Financial Statements.

For Faalcon Concepts Limited

Date: 30-05-2025

Place: Haryana

**Ekta Seth
Managing Director
DIN: 08141902**

Date: 30.05.2025

To,
BSE Limited Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Scrip ID Code 544164

Subject: Declaration regarding unmodified audit report in respect of financial statements for Financial Year 2024-2025 under SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

Dear Sir/Madam,

We do and hereby confirm that the Auditors of the Company, M/s Sharma Sharma & Co. Statutory Auditors of the Company have issued the Auditor's Report with unmodified opinion on the Audited Financial Results of the Company for the half year and financial year ended March 31, 2025 which have been approved at the Board Meeting held on May 30, 2025.

This is for your information and record.

Thanking you

Yours faithfully

For Faalcon Concepts Limited

Ekta Seth
Managing Director
DIN: 08141902
N-75 Ground Floor Mayfield Garden,
Sector-51, Gurgaon, Haryana, India, 122018