July 30, 2026

BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street
Mumbai – 400 001

BSE Scrip Code: 505737

Subject: Outcome of Board Meeting

Dear Sir/Madam,

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., July 30, 2026, has, inter alia, considered and approved the Un-Audited Financial Results of the Company for the quarter ended June 30, 2026, as reviewed and recommended by the Audit Committee.

In this regard, please find enclosed the Un-Audited Financial Results of the Company for the quarter ended June 30, 2026, along with the Limited Review Report issued by the Statutory Auditors of the Company.

Further, the Board Meeting commenced at 12:30 P.M. and concluded at 1:15 P.M.

We request you to kindly take the above information on record.

Thanking you,

Yours faithfully,
For **International Combustion (India) Limited**

KUNDAN JAISWAL
Digitally signed by KUNDAN JAISWAL
Date: 2026.07.30 13:33:35 +05'30'

Kundan Jaiswal
Company Secretary & Compliance Officer

Enclo: As Above

RAY & RAY
CHARTERED ACCOUNTANTS

Webel Bhavan, Ground Floor,
Block - EP & GP, Sector V,
Salt Lake, Kolkata - 700 091
Tel. : +91-33-4064 8107 / 8108 / 8109
E-mail : raynray@raynray.net

Independent Auditor's Review Report

To

The Board of Directors of

International Combustion (India) Limited

1. We have reviewed the accompanying Statement of unaudited financial results of **International Combustion (India) Limited** ("the Company") for the quarter ended 30th June, 2026 ('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.

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") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 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.

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 Statement of unaudited financial results prepared in accordance with applicable accounting standards (Ind AS) under section 133 of the Act, read with relevant rules issued thereunder and other recognized 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 Registration No. 301072E)

RAY & RAY
Webel bhavan
Kolkata-91
CHARTERED ACCOUNTANTS

(K. K. GHOSH)
Partner
Membership No. 059781
UDIN: 26059781CLWBKV8251

Place: Kolkata
Date: 30th July, 2026

INTERNATIONAL COMBUSTION (INDIA) LIMITED

CIN: L36912WB1936PLC008588

Registered Office: Infinity Benchmark, 11th Floor,

Plot No. G-1, Block EP & GP, Sector V, Salt Lake Electronics Complex, Kolkata 700 091

Tel. No.:+91(33) 4080 3000; e-mail: info@internationalcombustion.in

Website: www.internationalcombustion.in

(Rs. in Lakh)

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

	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1.	**Revenue from operations**	6591.05	8599.90	5988.57	29340.48
2.	Other Income	57.25	19.65	43.15	126.20
3.	**Total Income (1+2)**	**6648.30**	**8619.55**	**6031.72**	**29466.68**
4.	**Expenses**				
	(a) Cost of materials consumed	3941.20	4589.50	3126.24	15767.24
	(b) Purchases of stock-in-trade	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(421.90)	259.66	(261.47)	(95.08)
	(d) Employee benefits expense	1962.46	1891.76	1666.35	7376.82
	(e) Finance costs	82.62	96.15	103.86	346.45
	(f) Depreciation and amortisation expense	167.39	176.73	166.02	678.85
	(g) Other expenses	1363.94	1534.76	1323.83	5661.03
5.	**Total Expenses**	**7095.71**	**8548.56**	**6124.83**	**29735.31**
6.	**Profit / (Loss) before exceptional items and tax (3 - 5)**	**(447.41)**	**70.99**	**(93.11)**	**(268.63)**
7.	**Exceptional Items**	-	51.00	-	51.00
8.	**Profit / (Loss) before tax (6 - 7)**	**(447.41)**	**19.99**	**(93.11)**	**(319.63)**
9.	**Tax expense**				
	(1) Current tax	-	-	-	-
	(2) Tax adjustment for earlier year	-	(11.59)	-	(11.59)
	(3) Deferred tax charge / (reversal)	(48.27)	(76.08)	0.17	(68.89)
10.	**Profit / (Loss) for the period (8 - 9)**	**(399.14)**	**107.66**	**(93.28)**	**(239.15)**
11.	**Other Comprehensive Income**				
	A (i) Items that will not be reclassified to profit or loss	10.92	16.83	(19.51)	43.66
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(2.84)	(4.38)	5.68	(11.35)
	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	-	-	-	-
12.	**Total Comprehensive Income for the period (10+11)**	**(391.06)**	**120.11**	**(107.11)**	**(206.84)**
13.	**Paid-up Equity Share Capital (Face value - Rs.10/- per Equity Share)**	**239.03**	**239.03**	**239.03**	**239.03**
14.	**Other Equity excluding Revaluation reserve**				12834.42
15.	**Earnings Per Share (Face Value of Rs.10/-each):**				
	(1) Basic (Rs.)	**(16.70)**	**4.50**	**(3.90)**	**(10.01)**
	(2) Diluted (Rs.)	**(16.70)**	**4.50**	**(3.90)**	**(10.01)**

Segment wise Revenue, Results, Assets and Liabilities for the quarter ended 30th June, 2026 are as follows: **(Rs.in Lakh)**

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A.	**Segment Revenue**				
	Mineral & Material Processing & Handling Equipment	3736.46	4947.37	3728.22	17304.28
	Geared Motor & Gear Box	1964.22	2610.60	1509.53	8183.29
	Building Material	933.42	1239.29	892.26	4368.34
	Net Revenue from Operations and interdivisional transfers	**6634.10**	**8797.26**	**6130.01**	**29855.91**
	Less:Inter-segment transfers	43.05	197.36	141.44	515.43
	Net Revenue from Operations	**6591.05**	**8599.90**	**5988.57**	**29340.48**
B.	**Segment Results**				
	Mineral & Material Processing & Handling Equipment	809.70	1143.74	913.08	3936.09
	Geared Motor & Gear Box	(128.94)	(184.61)	(38.24)	(324.75)
	Building Material	(175.60)	24.43	(131.52)	(328.74)
	Sub-Total	**505.16**	**983.56**	**743.32**	**3282.60**
	Less:				
	Finance Costs	82.62	96.15	103.86	346.45
	Other un-allocable expenditure, net of unallocable Income	869.95	867.42	732.57	3255.78
	Profit before Tax	**(447.41)**	**19.99**	**(93.11)**	**(319.63)**
C.	**Segment Assets**				
	Mineral & Material Processing & Handling Equipment	9277.29	9258.20	9041.68	9258.20
	Geared Motor & Gear Box	6556.01	6868.91	6057.59	6868.91
	Building Material	3634.26	3437.98	3002.87	3437.98
	Unallocated/Corporate Assets	3359.48	3846.94	3193.41	3846.94
	Total Segment Assets	**22827.04**	**23412.03**	**21295.55**	**23412.03**
D.	**Segment Liabilities**				
	Mineral & Material Processing & Handling Equipment	4190.35	4303.15	4067.04	4303.15
	Geared Motor & Gear Box	2095.45	2218.72	1103.37	2218.72
	Building Material	348.74	480.28	155.31	480.28
	Unallocated/Corporate Liabilites	323.85	371.59	402.22	371.59
	Total Segment Liabilities	**6958.39**	**7373.74**	**5727.94**	**7373.74**

Notes:

1. The above financial results have been reviewed by Audit Committee and then approved by the Board of Directors at their respective meeting held on 30th July, 2026 and have been subject to a Limited review by the Statutory Auditors.
2. The figures for the quarter ended 31st March 2026 are the balancing figures between the audited figures in respect of the full financial year 2025-26 and the published year to date figures upto the third quarter of the same financial year.
3. Previous periods' figures have been regrouped / rearranged wherever necessary.

RAY & RAY CHARTERED ACCOUNTANTS Webel bhavan Kolkata-91

INTERNATIONAL COMBUSTION (INDIA) LTD. KOLKATA-91

For International Combustion (India) Limited

Sanjay Bagaria

Chairman

(DIN: 00233455)

Place: Kolkata

Date: 30th July, 2026