

SKP BEARING INDUSTRIES LIMITED				
CIN - L29305GJ2022PLC128492				
Survey no.2127 Mulchand Road, Wadhwan , Wadhwan, Gujarat, India - 363030				
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 31st DECEMBER, 2025				
				Rs. in lakhs
Particulars	Quarter Ended		Year to date	Year Ended
	31-12-2025	30-9-2025	31-12-2025	31-03-2025
	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operation	2123.13	1503.79	4991.75	5260.08
Other income	75.89	225.51	354.00	123.73
Total revenue	2199.02	1729.30	5345.75	5383.81
Expenses				
Cost of materials consumed	706.84	590.52	1696.28	1634.43
Purchas eof Stock-In-Trade	126.80	0.80	161.66	91.03
Changes in inventories of Finished Goods work-in-progress and stock-in-trade	64.50	-189.27	-174.41	-294.19
Employee Benefits Expense	163.37	119.53	431.40	477.6
Finance costs	83.18	78.57	240.04	195.75
Depriciation and amortization expense	93.20	142.26	313.96	216.92
Other expenses	388.12	367.21	1149.15	1323.13
Total expenses	1626.02	1109.62	3818.07	3644.67
Profit before exceptional, extraordinary and period item and tax	573.00	619.67	1527.67	1739.14
Exceptional item	0.00	0.00	0.00	0
Profit before extraordinary and prior period item and tax	573.00	619.67	1527.67	1739.14
Extraordinary item	0.00	0.00	0.00	0
Profit before prior period item and tax	573.00	619.67	1527.67	1739.14
Prior period items	0.00	0.00	0.00	0
Profit before tax	573.00	619.67	1527.67	1739.14
Tax expenses:				
Current tax	140.01	192.53	391.82	353.36
Deffered tax	1.22	-27.71	-6.14	83.21
Profit/(Loss) for the period from continuing operations	431.77	454.86	1141.99	1302.57
Profit/(Loss) from discontinuing operations	0.00	0	0.00	0
Tax expenses of discontinuing operation	0.00	0	0.00	0
Profit/(Loss) from discontinuing operation (after tax)	0.00	0	0.00	0
Profit/(Loss) for the period	431.77	454.86	1141.99	1302.57
Earning per Equity Share:				
Basic	2.60	2.75	6.88	7.85
Diluted	2.60	2.75	6.88	7.85

Ratio Analysis for Standalone Financial Results Quarter ended 31st DECEMBER, 2025 :	
Particulars	Ratio
Debt Service Coverage Ratio	1.99
Interest Service Coverage Ratio	7.53
Debt Equity Ratio	0.51
Current Ratio	2.30
Long Term Debt to Working Capital	1.42
Bad Debts to Account Receivable Ratio	0.00
Current Liability Ratio	0.34
Total Debt to total Assets	0.30
Debtors Turnover	2.84
Inventory Turnover	1.80
Operating Margin(%)	28.20
Net Profit Margin(%)	22.90
Notes to Unaudited Sandalone Financial Statements :	

- The above standalone financial results have been reviewed and approved by the Board Of Directors of the Company in their respective meetings held on 13th February, 2026. The same have been reviewed by the Statutory Auditor of the Company as required under Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations; 2015, as amended.
- Figures for the previous periods have been re-grouped/re-arranged/re-classified/re-stated wherever necessary.
- Foriegn exchange fluctuation on loan given to SKP BEARING INDUSTRIES LIMITED FRANCE SAS from inception is recorded in this unaudited quarterly results.
- Management of the company has decided to charge extra shift depreciation of plant and machinery from 01/04/2025 in order to comply with statutory provisions.
- Comparative quaterly results for corresponding previous year has not been represented as this is first year for quarterly reporting of financial results.
- Reporting of quarterly financial result is an "ADDITIONAL COMPLIANCE" to the requirements of SEBI(Listing Obligation and Disclosure requirement) Regulation, 2015.

For, SKP Bearing Industries Limited

SHRINAND
KAMLAKAR
PALSHIKAR

Digitally signed by
SHRINAND KAMLAKAR
PALSHIKAR
Date: 2026.02.13 18:06:48
+05'30'

Shrinand K Palshikar
Managing Director
DIN No: 08992832

-Sd-

Shripada S Palshikar
CFO

SANGITA
SHRINAND
PALSHIKAR

Digitally signed by
SANGITA SHRINAND
PALSHIKAR
Date: 2026.02.13
18:09:19 +05'30'

Sangita S Palshikar
Director
DIN No: 09054303

Rs. in lakhs

Particulars	Quarter Ended		Year to date	Year Ended
	31-12-2025	30-9-2025	31-12-2025	31-03-2025
	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operation	2476.76	1783.7	6472.72	7032.69
Other income	42.29	241.42	307.40	70.84
Total revenue	2519.05	2025.12	6780.12	7103.53
Expenses				
Cost of materials consumed	1276.14	193.01	2073.31	1918.13
Purchas eof Stock-In-Trade	-769.93	782.9	47.03	91.03
Changes in inventories of Finished Goods				
work-in-progress and stock-in-trade	-2.84	-232.75	-287.87	-607.01
Employee Benefits Expense	801.61	306.72	1756.17	2269.78
Finance costs	83.18	76.44	240.04	195.75
Depreciation and amortization expense	105.81	154.58	347.93	244.97
Other expenses	1032.17	281.56	2030.70	2256.96
Total expenses	2526.13	1562.46	6207.30	6369.61
Profit before exceptional, extraordinary and period item and tax	-7.08	462.65	572.81	733.92
Exceptional item	0.00	0	0.00	0
Profit before extraordinary and prior period item and tax	-7.08	462.65	572.81	733.92
Extraordinary item	0.00	0	0.00	0
Profit before prior period item and tax	-7.08	462.65	572.81	733.92
Prior period items	0.00	0	0.00	0
Profit before tax	-7.08	462.65	572.81	733.92
Tax expenses:				
Current tax	140.01	192.53	391.82	353.36
Deffered tax	1.22	-27.71	-6.14	83.21
Profit/(Loss) for the period from continuing operations	-148.30	297.83	187.14	297.35
Profit/(Loss) from discontinuing operations	0.00	0	0.00	0
Tax expenses of discontinuing operation	0.00	0	0.00	0
Profit/(Loss) from discontinuing operation (after tax)	0.00	0	0.00	0
Profit/(Loss) for the period	-148.30	297.84	187.14	297.35
Earning per Equity Share:				
Basic	-0.66	1.79	1.13	1.79
Diluted	-0.66	1.79	1.13	1.79

Ratio Analysis for Consolidated Financial Results for Quarter ended 31st DECEMBER, 2025 :

Particulars	Ratio
Debt Service Coverage Ratio	0.91
Interest Service Coverage Ratio	3.45
Debt Equity Ratio	0.75
Current Ratio	1.72
Long Term Debt to Working Capital	1.60
Bad Debts to Account Receivable Ratio	0.00
Current Liability Ratio	0.45
Total Debt to total Assets	0.34
Debtors Turnover	3.24
Inventory Turnover	1.36
Operating Margin(%)	7.72
Net Profit Margin(%)	9.04
Notes to Unaudited Sandalone Financial Statements :	

- The above consolidated financial results have been reviewed and approved by the Board Of Directors of the Company in their respective meetings held on 13th February, 2026. The same have been reviewed by the Statutory Auditor of the Company as required under Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations; 2015, as amended.
- Figures for the previous periods have been re-grouped/re-arranged/re-classified/re-stated wherever necessary.
- Foreign exchange fluctuation on loan given to SKP BEARING INDUSTRIES LIMITED FRANCE SAS from inception is recorded in this unaudited quarterly results.
- Management of the company has decided to charge extra shift depreciation of plant and machinery from 01/04/2025 in order to comply with statutory provisions.
- Comparative qaterly results for corresponding previous year has not been represented as this is first year for quarterly reporting of financial results.
- Reporting of quarterly financial result is an "ADDITIONAL COMPLIANCE" to the requirements of SEBI(Listing Obligation and Disclosure requirement) Regulation, 2015.

For, SKP Bearing Industries Limited

SHRINAND
KAMLAKAR
PALSHIKAR
Date: 2026.02.13
18:07:44 +05'30'

Shrinand K Palshikar
Managing Director
DIN No: 08992832

-Sd-

Shripada S Palshikar
CFO

SANGITA
SHRINAND
PALSHIKAR
Date: 2026.02.13
18:10:21 +05'30'

Sangita S Palshikar
Director
DIN No: 09054303

Segment Reporting Disclosure under AS 17

For the Period Ended 31st December, 2025

Company Name: SKP Bearing Industries Limited

CIN: L29305GJ2022PLC128492

Exchange: NSE

Nature of Business: Multi-segment entity – Manufacturing and Power Generation

Basis of Segmentation: Business Segment (Primary Reporting Format)

A. Primary Segment Information – Business Segments (Standalone Financials)

₹ in ` Lakhs

PARTICULARS	MANUFACTURING			POWER GENERATION			GRAND TOTAL
	MULCHAND PLANT	ZAMMAR PLANT	SEGMENT TOTAL	PM KUSUM	OTHER WINDMILL AND SOLAR PLANT	SEGMENT TOTAL	
SEGMENT REVENUE FROM OPERATION	4477.87	1026.29	5504.16	95.91	170.17	266.08	5770.24
OTHER INCOME	345.47	7.73	353.19	0.00	0.81	0.81	354.00
LESS: INTER SEGMENT REVENUE	672.14	106.35	778.49	0.00	0.00	0.00	778.49
EXTERNAL REVENUE	4151.19	927.67	5078.86	95.91	170.98	266.89	5345.75
SEGMENT RESULT (PBIT)	1017.89	570.01	1587.90	88.54	85.27	173.81	1761.71
LESS: INTEREST EXPENSE	234.03	0	234.03	0	0	0.00	234.03

ADD: UNALLOCABLE INCOME (NET)	0.00	0	0	0	0	0.00	0.00
PROFIT BEFORE TAX	783.85	570.01	1353.86	88.54	85.27	173.81	1527.67
SEGMENT ASSETS	7448.53	3327.44	10775.97	774.61	809.15	1583.77	12359.74
SEGMENT LIABILITIES	4794.46	192.91	4987.36	0	0.52	0.52	4987.88

B. Secondary Segment Information - Geographical Segments (Consolidated Financials)

₹ in ` Lakhs

PARTICULARS	INDIA (DOMESTIC)	FRANCE (SUBSIDIARY)	TOTAL
REVENUE OF OPERATIONS	4991.75	1747.87	6739.62
LESS: INTER COMPANY REVENUE	114.63	152.27	266.90
EXTERNAL REVENUE	4877.12	1595.60	6472.72
SEGMENT ASSETS	12359.74	1114.97	13474.71
CAPITAL EXPENDITURE	598.03	14.63	612.66

C. Notes:

1. Business segments are identified based on the nature of activities, risks, and returns.
2. Wind and Solar operations have been aggregated into a single reportable segment based on similar economic characteristics and production processes as green power generation.
3. The company's operations in France are through a wholly owned subsidiary. Since they do not meet the thresholds for primary segment reporting, they are disclosed under geographical segment reporting.

For, **SKP Bearing Industries Limited**

**SHRINAND
KAMLAKAR
PALSHIKAR**
Digitally signed by
SHRINAND
KAMLAKAR
PALSHIKAR
Date: 2026.02.13
18:08:14 +05'30'

-Sd-

**SANGITA
SHRINAND
PALSHIKAR**
Digitally signed by
SANGITA SHRINAND
PALSHIKAR
Date: 2026.02.13
18:10:50 +05'30'

Shrinand K Palshikar

Shripada S Palshikar

Sangita S Palshikar

Managing Director

CFO

Director

DIN No: 08992832

DIN No: 09054303