



Date: 14th August 2026

National Stock Exchange of India Limited, Exchange Plaza, 5 th Floor, Plot No. C-1, G Block, Bandra - Kurla Complex, Bandra (East), Mumbai – 400051, Maharashtra, India NSE Scrip Code: SKFINDIA	BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400001, Maharashtra, India BSE Scrip Code: 500472
--	---

Subject: Newspaper Advertisement – Regulation 47 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

Dear Sir/Madam,

In compliance with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing the Financial Results for the First Quarter ended 30th June 2026, published in the newspapers of Financial Express (All India Edition), Business Standard (All India Edition) in English Language, and in Loksatta (Pune Edition) in Marathi Language.

We request you to take the above information on record and disseminate the same on your respective websites.

This intimation will also be available on the website of the company at <https://www.skf.com/in/investors/skf-india-ltd>.

Thanking you,

Yours faithfully,
SKF India Limited

Mayuri Kulkarni
Company Secretary & Compliance Officer

Encl: As above.

SKF India Limited

Registered office: Chinchwad, Pune 411 033, Maharashtra, India

Tel: +91 (20) 6611 2500, Fax no: +91 (20) 6611 2396, Web: www.skf.com, Email id: investorIndia@skf.com

CIN: L29130PN1961PLC213113



RIGA SUGAR CO. LIMITED

(A wholly owned subsidiary of Nirani Sugars Limited)

CIN: L15421WB1980PLC032970

Regd. Office: 2nd Floor, 14 Netaji Subhas Road, Kolkata, West Bengal, 700001
Website: www.rigasugar.com | Email: cs@niranigroups.com | Tel: 080-23256500

NEWSPAPER PUBLICATION OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

[Pursuant to Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended]

Notice is hereby given that the Unaudited Financial Results (Standalone) of the Company for the quarter ended June 30, 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on Thursday, August 13, 2026, in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The complete financial results, as specified in Regulation 33 of the said Regulations, are available and accessible to the investors on the following webpages:

- The Company's website: www.rigasugar.com
- The website of BSE Limited: www.bseindia.com (Scrip Code: 507508; ISIN: INE909C01010).

Scan the Quick Response (QR) code below to access the complete financial results:



The Statutory Auditors of the Company have issued a limited review report with an unmodified conclusion on the said results; there are no modified opinions or reservations to be reported.

For and on behalf of the Board of Directors
Riga Sugar Co. Limited
Sd/-
Vishal Nirani
Managing Director
DIN: 08434032

Place: Bengaluru
Date: August 13, 2026

"IMPORTANT"

Whilst care is taken prior to acceptance of advertising copy, it is not possible to verify its contents. The Indian Express (P) Limited cannot be held responsible for such contents, nor for any loss or damage incurred as a result of transactions with companies, associations or individuals advertising in its newspapers or Publications. We therefore recommend that readers make necessary inquiries before sending any monies or entering into any agreements with advertisers or otherwise acting on an advertisement in any manner whatsoever.



The Taste of Indian Values



*As per Member Indefinite Regime on packaged flour (IS 455: 2010)

EXTRACT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF KRBL LIMITED FOR THE QUARTER ENDED 30 JUNE 2026 (₹ in Lacs except as stated otherwise)

Particulars	Quarter ended		Year ended
	30-06-2026 (Unaudited)	30-06-2025 (Unaudited)	31-03-2026 (Audited)
Total Income from operations	1,49,586	1,58,435	6,09,786
Net Profit from ordinary activities before tax	34,768	20,155	87,295
Net Profit for the period after Tax (PAT)	26,074	15,058	64,804
Total Comprehensive Income for the period (Comprising Profit for the period after tax and other Comprehensive Income after tax)	26,350	15,077	64,629
Paid-up Equity Share Capital (Face Value per share ₹1/-)	2,289	2,289	2,289
Other Equity	—	—	5,78,360
Earnings Per Equity Share (Face Value of ₹1/- each)			
Basic (₹)	11.39	6.58	28.31
Diluted (₹)	11.39	6.58	28.31

Notes:

1. Key numbers of Standalone Unaudited Financial Results (₹ in Lacs)

Particulars	Quarter ended		Year ended
	30-06-2026 (Unaudited)	30-06-2025 (Unaudited)	31-03-2026 (Audited)
Total Income from operations	1,49,586	1,58,435	6,09,786
Profit before tax	34,757	20,147	87,259
Profit after tax	26,063	15,050	64,768

2. The above is an extract of detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on the Stock Exchange websites viz. www.bseindia.com and www.nseindia.com. The same is also available on the Company's website viz. www.krblrice.com under the link investor relations.

For and on behalf of Board of Directors of
KRBL Limited
Sd/-
Anoop Kumar Gupta
Joint Managing Director
DIN: 00030160

Place: Noida
Date: 13 August 2026

Regd. Office: 5190, Lahori Gate, Delhi-110006
CIN: L01111DL1993PLC052845, Email: investor@krblindia.com,
website: www.krblrice.com, Tel.: +91-11-23968328, Fax: +91-11-23968327



SARTHAK METALS LIMITED

Corporate Identity Number : L51102CT1995PLC009772

Registered Office : B.B.C Colony, G. E. Road, Khursipar, Bhilai - 490011, Chhattisgarh, India
Contact No. +91-9303773708 Website : www.sarthakmetals.com E-mail: cs@sarthakmetals.com

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Scan the below QR code to view the Financial Results for the Quarter ended June 30, 2026:



For and on behalf of the Board
for Sarthak Metals Limited
Sd/-
Anoop Kumar Bansal
Managing Director
DIN: 01661844

Place: Bhilai, Chhattisgarh
Date: 13/08/2026



WE MOVE PEOPLE FURTHER



SKF India Limited

CIN: L29130PN1961PLC213113

Registered Address: Chinchwad, Pune 411033, Maharashtra, India | Tel. No.: 91 - 20 66112500 | E-mail: investorindia@SKF.com

Website: www.skf.com/in/investors/skf-india-ltd

FY26-27: Quarter - April 2026 to June 2026

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026				INR (in million)
Particulars	Quarter Ended June 30, 2026 (Unaudited)	Quarter Ended March 31, 2026 (Unaudited)	Quarter Ended June 30, 2025 (Unaudited)	Year Ended March 31, 2026 (Audited)
Revenue from Operations	5,877.9	5,945.4	12,831.5	37,633.9
Net Profit / (Loss) for the Period (Before Tax, Exceptional and/or Extraordinary Items) # ^	838.6	538.5	1,598.4	4,765.0
Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary Items) # ^	838.6	465.7	1,598.4	4,333.8
Net Profit / (Loss) for the Period After Tax (After Exceptional and/or Extraordinary Items) #	619.2	(197.6)	1,182.1	2,659.4
Total Comprehensive Income for the Period [Comprehensive Profit / (Loss) for the Period (After tax) and Other Comprehensive Income (After tax)]	611.7	(227.8)	1,182.1	2,646.1
Equity Share Capital	494.4	494.4	494.4	494.4
Reserves (Excluding Revaluation Reserve as Shown in the Audited Balance Sheet of Previous Year)	-	-	-	12,799.9
Earnings Per Share (of Rs.10/- each) (for Continuing and Discontinued Operations) -				
1. Basic: (Not to be Annualised)	12.5	(4.0)	23.9	53.8
2. Diluted: (Not to be Annualised)	12.5	(4.0)	23.9	53.8

Demerger expenses are included as exceptional and/or extraordinary items in the above results

^ Includes share of profit/ (loss) of associates

KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026				INR (in million)
Particulars	Quarter Ended June 30, 2026 (Unaudited)	Quarter Ended March 31, 2026 (Unaudited)	Quarter Ended June 30, 2025 (Unaudited)	Year Ended March 31, 2026 (Audited)
Revenue from Operations	5,877.9	5,945.4	4,625.0	21,295.9
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Continuing Operations	837.8	533.8	631.5	2,621.0
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Discontinued Operations	-	-	970.8	2,144.6
Net Profit/(Loss) for the Period Before Tax for Continuing Operations	837.8	461.0	631.5	2,350.0
Net Profit/(Loss) for the Period Before Tax for Discontinued Operations	0.0	0.0	970.8	1,984.4
Net Profit/(Loss) for the Period Before Tax	837.8	461.0	1,602.3	4,334.4
Net Profit/(Loss) for the Period After Tax for Continuing Operations	618.4	(202.3)	467.4	1,172.2
Net Profit/(Loss) for the Period After Tax for Discontinued Operations	-	-	718.6	1,487.9
Net Profit/(Loss) for the Period After Tax	618.4	(202.3)	1,186.0	2,660.1
Total Comprehensive Income for the Period [Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	610.9	(232.5)	1,186.0	2,646.8

- a) The standalone and consolidated financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on August 12, 2026. The above unaudited standalone and consolidated financial results for the quarter ended June 30, 2026 have been reviewed by the Statutory Auditors of the Company, who have issued an unmodified review conclusion.
- b) The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") (Ind AS 34 - Interim Financial Results) prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- c) The Company manufactures bearings and other related components and is of the view that it is a single business segment in accordance with Ind AS 108 - Operating Segments notified pursuant to Companies (Accounting Standards) Rules, 2015.
- d) **Exceptional Items:**
- i. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental financial impact of these changes on the basis of legal advice obtained and the best information currently available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented this incremental financial impact as "Statutory impact of new Labour Codes" under "Exceptional item" in the standalone financial results for the quarter ended March 31, 2026. The incremental impact consisting of gratuity of INR 24 million (for the year ended March 31, 2026) primarily arises due to change in wage definition.
- The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed, if any on the measurement of liability pertaining to employee benefits.
- ii. During the previous quarter ended March 31, 2026, the Company entered into a Bilateral Advance Pricing Agreement ("BAPA") with the Central Board of Direct Taxes ("CBDT") on March 18, 2026, covering financial years FY 2012-13 to FY 2020-21 for certain transactions with its Ultimate Parent Company. Pursuant to the BAPA, tax relating to prior years for the quarter and year ended March 31, 2026 includes, an incremental tax expense of INR 614.8 million (including interest of INR 72.8 million which is disclosed as an exceptional item for the quarter and year ended March 31, 2026). Pending completion of assessment proceedings, the total primary adjustment arising from the BAPA including advance tax, tax paid under protest, and provisions for these years continues to be carried in the Company's books. The tax impact of secondary adjustments, for which no provision or advance tax had previously been recorded, has been allocated between the Company and the Resulting Company in accordance with the Scheme of Demerger approved by Honourable National Company Law Tribunal (NCLT). The tax charge relating to such secondary adjustments, included in the incremental tax expense above, amounts to INR 88.6 Million for the quarter ended March 31, 2026. During the current quarter, the Company has filed the Modified Tax Returns for the financial years FY 2012-13 to FY 2020-21 under section 92CD of Income-tax Act, 1961 pursuant to BAPA and discharged its tax liabilities.
- iii. During the year ended March 31, 2026, the Company accounted for certain demerger expenses for IT Cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of land under the Scheme, aggregating to INR 174.2 Million, which were included under "Exceptional items".
- e) The Company had received the NCLT Order dated September 26, 2025, approving the Scheme of Arrangement between SKF India Limited ("Demerged Company") and SKF India (Industrial) Limited ("Resulting Company"), effective October 1, 2025. Post-scheme, the Resulting Company ceased to be a subsidiary.
- The Industrial Undertaking was demerged on a going concern basis, and on October 2, 2025, the Resulting Company allotted shares to the Demerged Company's shareholders in a 1:1 ratio. These shares of Resulting Company were listed on BSE and NSE on December 5, 2025.
- The Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets, liabilities and retained earnings have been transferred to Resulting Company at their respective book values. In accordance with requirement of Ind AS 105, the financial results for the quarter ended June 30, 2025 and year ended March 31, 2026, have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking presented as discontinued operations. Further, as a result of Scheme became effective, the unaudited standalone financial results as presented for the quarter ended June 30, 2025 are not comparable with those presented for the current quarter.
- f) The figures of the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the financial year ended March 31, 2026 and unaudited published year to date figures upto December 31, 2025 and there were no material adjustments made in the results of the quarter ended March 31, 2026 which pertain to earlier periods.
- g) The unaudited consolidated financial results includes unaudited financial results of two associates of the Company and unaudited financial results of a wholly owned subsidiary for the quarter ended June 30, 2025 and for the period from April 01, 2025 to September 30, 2025 (as included in the financial information for the year ended March 31, 2026).
- h) The unaudited standalone and consolidated financial results for the quarter ended June 30, 2026 are available on the Bombay Stock Exchange Limited website (URL: www.bseindia.com), the National Stock Exchange of India Limited website (URL: www.nseindia.com) and on the Company's website (URL: www.skf.com/in)

Date :- August 12, 2026
Place : Pune

SKF India Limited
Shailesh Sharma
Managing Director

Ahmedabad

quick scroll @BS

L&T secures AI data centre order worth up to ₹15K cr for Together AI

Vyoma.AI, the data centre business of L&T, said it secured India's largest single-cluster artificial intelligence (AI) infrastructure, an Nvidia B300 AI factory, for a US-based start up Together AI. The order is worth ₹10,000-15,000 crore. The AI factory, which will come up on Vyoma's Chennai data centre campus, will power AI native cloud platform for large-scale inferencing, fine-tuning and training workloads. The Chennai data centre has a gigawatt-scale AI infrastructure site, with Phase-1 designed for 250 megawatt (Mw) and power infrastructure readiness of 150 MVA, provides a scalable foundation for future AI factory expansion. The AI factory has a capacity of 10,000 B300 Nvidia graphics processing units.

BS REPORTER

Bluehill.VC closes maiden fund at ₹400 cr

Deep-tech venture capital firm Bluehill.VC announced the final close of its maiden ₹400 crore fund, including the subscription of ₹50 crore greenshoe option. It received strong participation from institutional investors including SIDBI, the Governments of Kerala and Uttar Pradesh, alongside leading family offices, entrepreneurs and ultra high net worth individuals (UHNIs) from India and the West Asia. According to the firm, the fund received interest from a broader pool of institutional and HNI investors than could be accommodated within the fund's targeted closing timeline.

BS REPORTER

Wipro delaying onboarding of 200 engineers, says IT union

The Nascent Information Technology Employees Senate (NITES) urged the labour and employment ministry to look into the matter of Wipro delaying the onboarding of more than 200 students and engineers as part of its Elite Hiring 2025 process. NITES said the impacted people took part in the company's campus recruitment process last year, received offer letters in July 2025, and letter of intent in August. They cleared the Codility technical assessment, receiving the official clearance communication in March and background verification link subsequently.

BS REPORTER

Rapido gets Karnataka licence for cab services till 2031



Ride-hailing app Rapido on Thursday said it has received a licence from the state transport authority under the Karnataka On-Demand Transportation Technology Aggregators Rules, 2016, for its cab services in the state. The licence is

valid for five years, until August 2031. According to the company, the licence provides greater confidence and continuity to the captains (drivers) and commuters who rely on the platform. Karnataka is Rapido's home state and one of its most important mobility markets.

BS REPORTER

H-1B costs bite, IT firms rethink US hiring

Indian firms cut fresh visa registrations as extensions, transfers, and local hiring gain ground

AVIK DAS
Bengaluru, 13 August

Indian information technology (IT) companies drastically reduced fresh applications for H-1B visas for the US FY27 (which runs from October 1, 2026, to September 30, 2027), according to immigration lawyers. The reduction is due to an astronomical surge in fees brought in by the Donald Trump administration last year and changes to the lottery system that favoured employees with higher salary levels, prompting companies to slam the brakes on a long-used system.

The number of properly submitted, or eligible, registrations tanked 38.5 per cent to 211,600 for FY27, from 343,981 a year earlier, the United States Citizenship and Immigration Services (USCIS) said in May. The FY27 figure is at least a seven-year low, with the peak being in 2024, when there were 758,994 registrations, according to the agency's website.

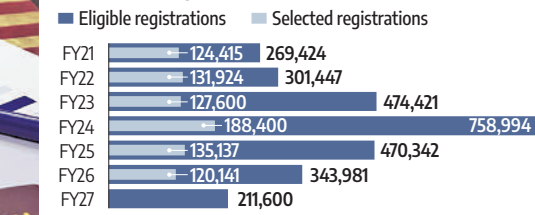


However, it could not be ascertained whether the 211,600 applications were for new filings, extensions or change-of-status requests. "Yes, we saw a steep drop. The volume for FY27 cap cases was 60-70 per cent less than that in US FY26 (which runs from October 1, 2025, to September 30, 2026). But in my opinion, the dip in volume was also partially because of the surge in the use of artificial intelligence solutions and partially because of changes to the lottery system, where registrations at higher salary levels were given more weight," said Poorvi Chothani, founder and managing partner at immigration law firm LawQuest.

The US government has been adopting several measures to stem the influx of skilled immigrants through the visa process, alleging that they take away jobs from locals even as those immigrants are paid far less than prevailing US wages.

Trend reversal

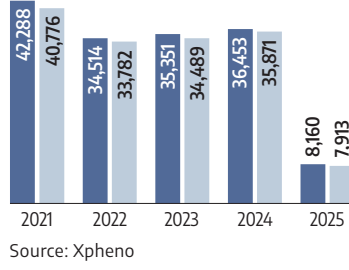
Global H-1B registrations in US



Note: US fiscal year begins on October 1 and ends on September 30 of the following year; Source: USCIS

Indian IT companies

Total applications Total approvals



Source: Xpheno

continues, more companies will file H-1B petitions for prospective H-1Bs based overseas if they are selected in the H-1B lottery next March 2027," Mehta said.

The USCIS is yet to come out with its final list of selected registrations. "When an H-1B worker changes employers, they do not need to go through the lottery again. In most cases, the worker may begin working for the new employer as soon as the change-of-employer petition is filed. In addition, many FY26 H-1B petitions were approved after significant delays, creating a pool of workers who could be deployed even before FY27 cases were adjudicated," Chothani added.

Indian IT firms have been trying to reduce their dependence on this visa for the last decade, ever since the first Trump administration, and looking to hire more science, technology, engineering, and mathematics graduates from local college campuses.

Krafton India to invest more in AI companies, VC funds

AASHISH ARYAN
New Delhi, 13 August

Battlegrounds Mobile India game maker Krafton India aims to further diversify its investment portfolio by backing and supporting companies both in the gaming and non-gaming sectors, either financially or through other means, said Nihansh Bhatt, the company's India lead for corporate development.

The company has so far invested close to \$250 million in India over the last four to five years and will continue investing roughly \$50 million-\$60 million in gaming companies, startups working in the artificial intelligence (AI) space, and in venture capital funds, which invest in these startups, Bhatt said.

"If there are companies that



Nihansh Bhatt, India lead for corporate development, Krafton India

are more sizeable and mature, we find ways of backing them and if they are a little less mature, we find other ways such as mix of mentorship, advice and incubation program," he said.

Apart from investing directly in both mature and early stage companies in India, Krafton India has also started

increasing its investments in venture capital funds, which do not have any direct working relationship with the company, Bhatt said.

While the company initially started with investing only in funds that focused on gaming companies, Bhatt said that they quickly realised that since the gaming sector was still in a nascent stage, no fund could direct all its energies and money to only supporting such companies.

"If you look at our investment portfolio, we have invested in about 18-odd companies till date. Out of that, only four or five would be gaming studios. So, we have been fairly active, and invested about \$250 million till date in all these companies and funds," he said.

SKF India Limited

CIN: L29130PN1961PLC213113

Registered Address: Chinchwad, Pune 411033, Maharashtra, India | Tel. No.: 91 - 20 66112500 | E-mail: investorIndia@SKF.com

Website: www.skf.com/in/investors/skf-india-ltd

FY26-27: Quarter - April 2026 to June 2026

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026					INR (in million)
Particulars	Quarter Ended June 30, 2026 (Unaudited)	Quarter Ended March 31, 2026 (Unaudited)	Quarter Ended June 30, 2025 (Unaudited)	Year Ended March 31, 2026 (Audited)	
Revenue from Operations	5,877.9	5,945.4	12,831.5	37,633.9	
Net Profit / (Loss) for the Period (Before Tax, Exceptional and/or Extraordinary items) # ^	838.6	538.5	1,598.4	4,765.0	
Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary items) # ^	838.6	465.7	1,598.4	4,333.8	
Net Profit / (Loss) for the Period After Tax (After Exceptional and/or Extraordinary items) #	619.2	(197.6)	1,182.1	2,659.4	
Total Comprehensive Income for the Period [Comprehensive Profit / (Loss) for the Period (After tax) and Other Comprehensive Income (After tax)]	611.7	(227.8)	1,182.1	2,646.1	
Equity Share Capital	494.4	494.4	494.4	494.4	
Reserves (Excluding Revaluation Reserve as Shown in the Audited Balance Sheet of Previous Year)	-	-	-	12,799.9	
Earnings Per Share (of Rs.10/- each) (for Continuing and Discontinued Operations) -					
1. Basic: (Not to be Annualised)	12.5	(4.0)	23.9	53.8	
2. Diluted: (Not to be Annualised)	12.5	(4.0)	23.9	53.8	

Demerger expenses are included as exceptional and/or extraordinary items in the above results
^ Includes share of profit/ (loss) of associates

KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026					INR (in million)
Particulars	Quarter Ended June 30, 2026 (Unaudited)	Quarter Ended March 31, 2026 (Unaudited)	Quarter Ended June 30, 2025 (Unaudited)	Year Ended March 31, 2026 (Audited)	
Revenue from Operations	5,877.9	5,945.4	4,625.0	21,295.9	
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Continuing Operations	837.8	533.8	631.5	2,621.0	
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Discontinued Operations	-	-	970.8	2,144.6	
Net Profit/(Loss) for the Period Before Tax for Continuing Operations	837.8	461.0	631.5	2,350.0	
Net Profit/(Loss) for the Period Before Tax for Discontinued Operations	0.0	0.0	970.8	1,984.4	
Net Profit/(Loss) for the Period Before Tax	837.8	461.0	1,602.3	4,334.4	
Net Profit/(Loss) for the Period After Tax for Continuing Operations	618.4	(202.3)	467.4	1,172.2	
Net Profit/(Loss) for the Period After Tax for Discontinued Operations	-	-	718.6	1,487.9	
Net Profit/(Loss) for the Period After Tax	618.4	(202.3)	1,186.0	2,660.1	
Total Comprehensive Income for the Period [Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	610.9	(232.5)	1,186.0	2,646.8	

- a) The standalone and consolidated financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on August 12, 2026. The above unaudited standalone and consolidated financial results for the quarter ended June 30, 2026 have been reviewed by the Statutory Auditors of the Company, who have issued an unmodified review conclusion.
- b) The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") (Ind AS 34 - Interim Financial Results) prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- c) The Company manufactures bearings and other related components and is of the view that it is a single business segment in accordance with Ind AS 108 - Operating Segments notified pursuant to Companies (Accounting Standards) Rules, 2015.
- d) **Exceptional items:**
- i. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental financial impact of these changes on the basis of legal advice obtained and the best information currently available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented this incremental financial impact as "Statutory impact of new Labour Codes" under "Exceptional item" in the standalone financial results for the quarter ended March 31, 2026. The incremental impact consisting of gratuity of INR 24 million (for the year ended June 31, 2026) primarily arises due to change in wage definition.
- The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed, if any on the measurement of liability pertaining to employee benefits."
- ii. During the previous quarter ended March 31, 2026, the Company entered into a Bilateral Advance Pricing Agreement ("BAPA") with the Central Board of Direct Taxes ("CBDT") on March 18, 2026, covering financial years FY 2012-13 to FY 2020-21 for certain transactions with its Ultimate Parent Company. Pursuant to the BAPA, tax relating to prior years for the quarter and year ended March 31, 2026 includes, an incremental tax expense of INR 614.8 million (including interest of INR 72.8 million which is disclosed as an exceptional item for the quarter and year ended March 31, 2026). Pending completion of assessment proceedings, the total primary adjustment arising from the BAPA including advance tax, tax paid under protest, and provisions for these years continues to be carried in the Company's books. The tax impact of secondary adjustments, for which no provision or advance tax had previously been recorded, has been allocated between the Company and the Resulting Company in accordance with the Scheme of Demerger approved by Honourable National Company Law Tribunal (NCLT). The tax charge relating to such secondary adjustments, included in the incremental Income-tax Act, 1961 pursuant to BAPA and discharged its tax liabilities.
- iii. During the year ended March 31, 2026, the Company accounted for certain demerger expenses for IT Cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of land under the Scheme, aggregating to INR 174.2 Million, which were included under "Exceptional items".
- e) The Company had received the NCLT Order dated September 26, 2025, approving the Scheme of Arrangement between SKF India Limited ("Demerged Company") and SKF India (Industrial) Limited ("Resulting Company"), effective October 1, 2025. Post-scheme, the Resulting Company ceased to be a subsidiary.
- The Industrial Undertaking was demerged on a going concern basis, and on October 2, 2025, the Resulting Company allotted shares to the Demerged Company's shareholders in a 1:1 ratio. These shares of Resulting Company were listed on BSE and NSE on December 5, 2025.
- The Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets, liabilities and retained earnings have been transferred to Resulting Company at their respective book values. In accordance with requirement of Ind AS 105, the financial results for the quarter ended June 30, 2025 and year ended March 31, 2026, have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking presented as discontinued operations. Further, as a result of Scheme became effective, the unaudited standalone financial results as presented for the quarter ended June 30, 2025 are not comparable with those presented for the current quarter.
- f) The figures of the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the financial year ended March 31, 2026 and unaudited published year to date figures upto December 31, 2025 and there were no material adjustments made in the results of the quarter ended March 31, 2026 which pertain to earlier periods.
- g) The unaudited consolidated financial results includes unaudited financial results of two associates of the Company and unaudited financial results of a wholly owned subsidiary for the quarter ended June 30, 2025 and for the period from April 01, 2025 to September 30, 2025 (as included in the financial information for the year ended March 31, 2026).
- h) The unaudited standalone and consolidated financial results for the quarter ended June 30, 2026 are available on the Bombay Stock Exchange Limited website (URL: www.bseindia.com), the National Stock Exchange of India Limited website (URL: www.nseindia.com) and on the Company's website (URL: www.skf.com/in)

Date :- August 12, 2026
Place :- Pune

SKF India Limited
Shailesh Sharma
Managing Director

