



Date: 07th February 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
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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 published in the newspapers of Financial Express (all India Edition), Economic Times (Mumbai, Pune, Delhi & Bangalore Edition) in English Language, and in Maharashtra Times (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

Bayer's Asundexian Drug Reduces Stroke Risk by 26% in Study

Bayer AG's experimental drug cut the risk of secondary strokes without increasing serious bleeding in a late-stage trial, bolstering its prospects of driving growth for the German company as it faces pressure from generic competition.

Asundexian reduced the chance of another stroke by 26% compared with placebo, when added to standard antiplatelet therapy such as Aspirin, Bayer said Thursday. The data adds to results released in November, and the company plans to submit the findings to regulators for approval.

Bayer shares rose as much as 3.2% in early Frankfurt trading, extending the 11% rally through Thursday's close over the last two months.

The results are "as good as it gets," Bank of America analysts said in a note, adding that it supports their expectation of \$3 billion (\$3.5 billion) annual peak sales for the drug.

The drug is part of Bayer's push to offset generic competition for its top-selling blood thinner Xarelto and eye medicine Eylea.

Asundexian previously failed to show enough benefit in an erratic heart beat known as atrial fibrillation, but Bayer said blockbuster potential as a stroke treatment.

About one in five stroke survivors suffers another episode within five years, according to Bayer. Bloomberg

Canada, France 'Move Into' Greenland as US Seeks Control

Nuuk: Canada and France planned to open diplomatic missions in the capital of Greenland, showing support for NATO ally Denmark and the Arctic island in the wake of US efforts to secure control of the semi-autonomous Danish territory.

Canadian Foreign Minister Anirudh Anand was travelling to Nuuk to inaugurate the consulate that officials say also could help boost cooperation on issues like climate change and Inuit rights. She was being joined by Canada's Indigenous governor general, Mary Simon.

France's Foreign Ministry said Jean-Noel Poirier also would take up his duties as consul general, making it the first European Union country to establish a consulate general in Greenland. Poirier will be "tasked with working to deepen existing cooperation projects with Greenland in the cultural, scientific, and economic fields, while also strengthening political ties with the local authorities," the ministry said.

Canada pledged to open a consulate in Greenland in 2024, before Trump's recent talk of a takeover, and the formal inauguration was delayed from November because of bad weather. AP

Tesla Weighs New York, Arizona, Idaho to Lift Solar Cell Output

Tesla Inc. isn't waiting around to see if Elon Musk's 100-gigawatt solar ambition is feasible—it's already acting on it. The company is evaluating multiple sites across the US to begin manufacturing solar cells, according to people familiar with the matter, turning what sounded like a moonshot just weeks ago into an active industrial push.

One component of the plan: expanding production at its Buffalo, New York, factory, said the people, who weren't authorized to speak publicly. Capacity there could reach 10 gigawatts, they said, which would be equivalent to 10 nuclear plants.

Longer-term, another scenario would involve building a second facility in New York state, one of the people said.

Arizona and Idaho are among other locations under consideration, the people said. The effort is being led by Tesla Vice President Bonnie Eggleston, who recently posted on LinkedIn he was hiring for domestic solar-manufacturing jobs. Bloomberg

Oil and Natural Gas Corporation Ltd. Corporate Sports Division

1st Floor, Tower B, Deendayal Upja Bhawan, 5, Nelson Mandela Marg, Vasant Kunj, New Delhi - 110070
Ph. No. 011-26781418/21, e-mail: ongsports@ongc.co.in

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Engagement of 30 sportspersons on stipend basis

ONGC invites online applications from meritorious sportspersons in the age group of 18 to 30 years for engagement on stipend in the range from Rs. 30,000/- to Rs. 70,000/- per month in the following Games/Sports:

Games/ Sports	Badminton	Table Tennis	Lawn Tennis	Basketball	Hockey	Kabaddi	Volleyball
Women	1 No.	1 No.	1 No.	-	-	-	-
Men	-	-	1 No.	5 No.	8 No.	7 No.	6 No.

Interested and eligible sportspersons may apply between 07.02.2026 to 14.02.2026 by submitting application in the prescribed format through ONGC's official email address ongsports@ongc.co.in. Visit www.ongcindia.com for details of stipend scheme and term & conditions. Applications will be accepted only through online mode.

In case any candidate is found to have submitted false or fabricated certificate/document/information, the candidature of such candidate will be rejected with legal action as deemed fit.

INVEST UP

2nd, 4th & 6th Floor, A-Block, PICUP Bhawan, Vibhuti Khand
Gomti Nagar, Lucknow-226 010 (U.P.), 91 522-3129570 & 3117976
E-mail: info@investup.org.in | W: <https://investup.gov.in/>

ADVT No.: 546/Admin/IUP/2025-26 Dated: 05 February, 2026

Applications are invited in prescribed format from eligible & experienced candidates for the following posts. Applications will be accepted on Invest UP's website: www.investup.gov.in/career/.

Sr. No.	Name of Post	No. of Post
1	GCC Head	01
2	PSU Head	01

➤ For details of educational/technical qualification, age, eligibility, experience, application format etc. kindly visit Invest UP website <https://investup.gov.in/career/>

➤ Only online applications shall be accepted for the above posts

➤ Last date for the submission of online applications is 22.02.2026 by 5:00 PM

Scan here to apply for Above mentioned Posts

Chief Executive Officer, Invest UP

CANTABIL International Clothing

"The future belongs to those who believe in the beauty of their dreams."

Key Financial Highlights (Growth in %)

	Q3 FY26	Growth of	FY 2026	Growth of
REVENUE		19% YoY		20% YoY
EBITDA		31% YoY		27% YoY
PAT		31% YoY		27% YoY

Statement of unaudited financial results for the quarter and nine months ended 31 December 2025

(₹ in Lakhs)

S. No.	Particulars	Quarter ended		Nine months ended		Year ended
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 March 2025
1	Total income from operations	26,665.00	17,750.81	22,463.58	60,518.21	50,628.45
2	EBITDA	9,517.07	4,210.59	7,249.25	18,622.67	14,639.99
3	Net Profit before tax	5,998.02	852.70	4,519.13	8,760.64	6,828.27
4	Net profit after tax for the period/year	4,509.18	675.46	3,438.81	6,651.84	5,234.82
5	Total comprehensive income for the period/year	4,532.17	695.05	3,477.23	6,595.08	5,275.51
6	Paid-up equity share capital (face value Rs. 2/- each)	1,672.76	1,672.76	1,672.76	1,672.76	1,672.76
7	Other equity	-	-	-	-	37,636.78
8	Earnings per share (of Rs. 2/- each) (not annualized for quarters and six months ended)	-	-	-	-	-
(a)	Basic	5.39	0.81	4.11	7.95	6.26
(b)	Diluted	5.39	0.81	4.11	7.95	6.26

Notes:

- The above is an extract of the detailed format of quarter and nine months ended 31 December, 2025. Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of the Quarter ended is available on the Stock Exchange website (www.bseindia.com) and on the Company's website www.cantabilinternational.com and also use the following link: <http://www.nseindia.com/get-quotes/equity/?symbol=CANTABIL>. BSE: <http://www.bseindia.com/stock-share-price/cantabil-retail-india-ltd/cantabil533267/financials-results/> Company Website- http://www.cantabilinternational.com/investor_annual_and_quarterly_result.html
- The financial results for the quarter and nine months ended 31 December 2025 have been reviewed and recommended for approval by the Audit Committee and accordingly approved by the Board of Directors of Cantabil Retail India Limited ("the Company") at their respective meetings held on 06 February 2026. The statutory auditors have carried out a limited review of these results.
- These financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- The business activities of the Company predominantly falls within a single primary business segment viz. "Retail", accordingly there are no separate reportable business segments as per Ind AS 108 "Operating Segments".
- The Board of Directors has declared an interim dividend @ Rs. 0.75/- per equity share (37.50% of face value of Rs. 2/- per share) at their meeting held on 06 February 2026.
- On 21 November 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. The Ministry of Labour & Employment has also issued draft Central Rules and FAQs to help assess the financial impact of these changes. Based on management assessment and the best information available, and in line with the Institute of Chartered Accountants of India (ICAI) guidance, the incremental impact of these changes is not material to the financial results for the quarter and nine months ended 31 December 2025. The Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect subsequently on the basis of such developments as needed.
- The previous period/year numbers have been regrouped/reclassified wherever necessary to conform to current period presentation. The impact of such reclassification/regrouping is not material to the financials results.

Place: New Delhi
Date: 06 February 2026

For Cantabil Retail India Limited
Sd/-
(Vijay Bansal)
Chairman & Managing Director
DIN 11010877

CANTABIL RETAIL INDIA LIMITED

Regd. Office: B-16, Lawrence Road Industrial Area, Delhi - 110035
CIN: L74899DL1989PLC034995, Website: www.cantabilinternational.com
Tel : +91-11-41414188, Email: info@cantabilinternational.com

SKF

We move people further

Efficient automotive solutions that keep the world moving

Since 1907 we have been designing and producing precision components and systems that keep vehicles efficient and durable. Today, we are focussed on extending the life of mobility and innovating a smooth future. From the smallest bearings to powertrains, we are here to help the world's leading vehicle manufacturers and aftermarket partners stay ahead of the curve.

Scan the QR code to view the Financial Results

Scan the QR code to view the outcome of the board meeting

Scan the QR code to view the results on BSE

Scan the QR code to view the results on NSE

SKF INDIA LIMITED

CIN: L29130PN1961PLC213113
Registered Address: Chinchwad, Pune 411033 Maharashtra, India
Tel. No: 91 - 20 66112500 | E-mail: investor@india@skf.com | Website: www.skf.com/in/investors/skf-india-ltd
FY25-26: Quarter - October 2025 to December 2025

	Revenue Growth (Standalone)	Revenue Growth (Standalone)	PBT Growth (Standalone)	PBT Growth (Standalone)
	16.3% QoQ	3.2% YoY	119.1% QoQ	-20.1% YoY

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025

Particulars	Quarter Ended December 31, 2025* (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	13,090.6	12,561.0	49,199.2
Net Profit / (Loss) for the Period (Before Tax, Exceptional and/or Extraordinary Items) #	964.5	1,663.6	1,470.6	7,632.0
Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary Items) #	863.5	1,406.2	1,470.6	7,632.0
Net Profit / (Loss) for the Period After Tax (After Exceptional and/or Extraordinary Items) #	620.0	1,054.9	1,095.0	5,659.1
Total Comprehensive Income for the Period (Comprehensive Profit / (Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax))	611.5	1,080.3	1,059.1	5,579.0
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)	-	-	-	25,485.3
Earnings Per Share (of Rs. 10/- each) (for Continuing and Discontinued Operations) -				
1. Basic: (Not to be Annualised)	12.5	21.3	22.1	114.5
2. Diluted: (Not to be Annualised)	12.5	21.3	22.1	114.5

Demerger expenses are included as exceptional and/or extraordinary items in the above results * Includes share of profit/(loss) of associates * Effect of Demerger. For more details refer note "I"

KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025

Particulars	Quarter Ended December 31, 2025 (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	4,959.1	5,586.8	18,453.4
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Continuing Operations	964.4	491.3	1,080.6	3,551.5
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Discontinued Operations	-	1,173.8	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax for Continuing Operations	863.4	394.1	1,080.6	3,551.5
Net Profit/(Loss) for the Period Before Tax for Discontinued Operations	-	1,013.6	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax	863.4	1,407.7	1,471.9	7,631.1
Net Profit/(Loss) for the Period After Tax for Continuing Operations	619.9	287.2	804.9	2,633.2
Net Profit/(Loss) for the Period After Tax for Discontinued Operations	-	769.3	291.4	3,024.9
Net Profit/(Loss) for the Period After Tax	619.9	1,056.5	1,096.3	5,658.1
Total Comprehensive Income for the Period (Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax))	611.4	1,081.9	1,060.4	5,578.0

a) The unaudited 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 February 05, 2026. The above unaudited financial results for the quarter ended December 31, 2025 have been reviewed by the statutory auditors of the Company.

b) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and read 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 such incremental impact as "Situational impact of new Labour Codes" under "Exceptional Items" in the unaudited financial results for the quarter and period ended December 31, 2025. The incremental impact consisting of gratuity of Rs. 24 million primarily arises due to change in wage definition. Further, the incremental impact of these changes with respect to compensated associates, assessed by the Company, on the basis of the information available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. 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.

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. 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 impact of these changes on the basis of legal advice obtained and the best information 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 such incremental impact as "Situational impact of new Labour Codes" under "Exceptional Items" in the unaudited financial results for the quarter and period ended December 31, 2025. The incremental impact consisting of gratuity of Rs. 24 million primarily arises due to change in wage definition. Further, the incremental impact of these changes with respect to compensated associates, assessed by the Company, on the basis of the information available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. 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.

ii. During the quarter and nine months ended December 31, 2025, the Company accounted certain demerger expenses for IT cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of registration of land acquired under the Scheme, aggregating to Rs. 77 million in unaudited consolidated and standalone financial results, Rs. 334.4 million in unaudited consolidated financial results and Rs. 174.2 in unaudited standalone financial results, respectively, which have been included under "Exceptional Items".

e) The unaudited consolidated financial results include unaudited financial results of a wholly owned subsidiary upto period ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025.

f) The Company has received a certified true copy of the Order dated September 26, 2025, from the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), approving the Scheme of Arrangement among SKF India Limited ("Demerged Company"), SKF India (Industrial) Limited ("Resulting Company"), and their respective shareholders and creditors under Section 230-232 and other applicable provisions of the Companies Act, 2013 and ruled thereunder (the "Scheme"). With reference to the Scheme, the Board of Directors of the Demerged and Resulting Companies had mutually filed appointed and effective date as October 01, 2025. The certified copy of the NCLT Order was filed with the Registrar of Companies on October 01, 2025 ("Effective Date"). Following the implementation of the Scheme, the Resulting Company has ceased to be a subsidiary of the Company with effect from October 01, 2025. The Scheme, among other provisions, entails the demerger of the Industrial Underlying ("Demerged Underlying") from the Demerged Company into the Resulting Company on a going concern basis. On October 02, 2025, the Resulting Company has allotted 49,432,963 fully paid-up equity shares of face value Rs. 10/- each to the shareholders of the Demerged Company as on the record date i.e. October 15, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of Rs. 10/- each for every 1 (one) fully paid-up equity share of Rs. 10/- each of the Company. The Equity Shares of the Resulting Company have been listed on Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") on December 05, 2025. Management has accounted the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and liabilities 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 September 30, 2025, the nine months ended December 31, 2025, the year ended March 31, 2025, and the quarter and nine months ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025, the quarter and nine months ended December 31, 2025, are re-presented to reflect the impact of the Scheme, with the Industrial Underlying presented as discontinued operations.

g) On account of the demerger, the Company is in the process of transferring certain land parcels from SKF India Limited ("Demerged Company") to SKF India (Industrial) Limited ("Resulting Company"). In this regard, the Resulting Company has recognized stamp duty costs, including the estimated transfer premium payable to statutory authorities for effecting the transfer and registration of the land acquired under the Scheme, amounting to Rs. 1,639.2 million. Although the primary responsibility for the payment of the transfer premium rests with the Demerged Company, the Boards of Directors of both entities have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer.

h) The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025, are available on the BSE Limited website (<http://www.bseindia.com>), the National Stock Exchange of India Limited website (<http://www.nseindia.com>) and on the Company's website (<http://www.skf.com/in>).

Date: February 05, 2026
Place: Pune

SKF India Limited
Shashish Sharma
Managing Director

SKF India Limited
Shailesh Sharma
Managing Director

Companies 7

Decade of Disruption, Century of Change: Build What You Can Defend

Vivek Lall



THE TIMES GROUP



sured logistics as part of the design, not paperwork added at the end.

That is why partnerships matter more than press releases. No nation can do everything. But trusted partners can do many things together, faster and at lower risk. Trust is built through performance: predictable delivery, transparent quality, disciplined programme execution.

India is positioned to be one of the defining partners of this century. India's strength is not only its scale, it is its depth: engineers, entrepreneurs, research institutions and a growing industrial base that can move from prototype to production. The opportunity now is to connect that capability to global ecosystems in defence, aerospace, space, energy and digital infrastructure, while raising the bar on standards, certification and workforce readiness.

If we want the decade of disruption to become a century of change for the better, we should focus on three practical choices. Invest in frontier technologies. Build the trusted manufacturing and supply networks to sustain them. And establish clear governance so innovation remains an advantage, not a liability.

The future will belong to those who can build boldly and build in a way that can be trusted under pressure.

(Vivek Lall, chief executive, General Atomics Global Corp, will be speaking at ET NOW Global Business Summit 2026 at Tai Palace, New Delhi)

HC Refers Google Patent Dispute to Mediation

Indu Bhan

New Delhi: The Delhi High Court on Friday referred to mediation a patent infringement case filed by Voicemonk Inc against Google LLC and its group companies.

Voicemonk claims that Google's AI assistant Gemini and its operating system Android are infringing two of Voicemonk's Indian patents. "Parties referred to mediation before a senior mediator. All efforts will be made by the parties to conclude mediation as soon as possible and not later than four weeks from today [Friday]," Justice Jyoti Singh said. The court then posted the matter for further hearing to March 13.

Voiceommonk had moved court alleging that Google had infringed its patent relating to displaying searched information in one page and learning user behaviour across applications to recommend future actions. Voiceommonk also told the court that the parties were already undergoing mediation before filing the case, but Google's offer was not satisfactory, thus leading the matter to court.

Corrigendum

A February 6 story on the quarterly earnings of JSW Cement should have pegged the JSW Group at \$23 billion. The error is regretted.

MADC Moves SC over ₹10-cr Wipro Refund Order

New Delhi: Maharashtra Airport Development Co (MADC) on Friday approached Supreme Court, challenging a Bombay HC order that asked it to refund Wipro 10.29 crore that the company paid as advance for allotment of land in Nagpur. MADC had cancelled a letter of acceptance for leasing the land to Wipro and forfeited the advance payment. The HC in August last ruled that retaining the amount would constitute unjust composite project enrichment by MADC. —Indu Rhan



Oil and Natural Gas Corporation Ltd.
Corporate Sports Division
1st Floor, Tower B, Deendayal Upadhyay Bhawan,
5, Nelson Mandela Marg, Vasant Kunj, New Delhi - 110070
Ph. No. 011-26781413/21, e-mail: ongcsports@ongc.co.in



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ONGC invites online applications from meritorious sportspersons in the age group of 18 to 30 years for engagement on stipend in the range from Rs. 30,000/- to Rs. 70,000/- per month in the following Games/Sports:

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Women	1 No.	1 No.	1 No.	-	-	-	-
Men	-	-	1 No.	5 No.	8 No.	7 No.	6 No.

Interested and eligible sportspersons may apply between 07.02.2026 to 14.02.2026 by submitting application in the prescribed format through ONGC's official email address ongcsports@ongc.co.in. Visit www.ongcindia.com for details of stipend scheme and terms & conditions. Applications will be accepted only through online mode.

In case any candidate is found to have submitted false or fabricated certificate/document/information, the candidature of such candidate will be rejected with legal action as deemed fit.

“The future belongs to those who believe in the beauty of their dreams.”

CANTABIL
International Clothing

REVENUE		EBITDA		PAT	
Q3 FY26	Growth of 19% YoY	Q3 FY26	Growth of 31% YoY	Q3 FY26	Growth of 31% YoY
FY 2026	Growth of 20% YoY	FY 2026	Growth of 27% YoY	FY 2026	Growth of 27% YoY

Key Financial Highlights (Growth in %)

Statement of unaudited financial results for the quarter and nine months ended 31 December 2025

(₹ In Lakhs)

S. No.	Particulars	Standalone					
		Quarter ended			Nine months ended		Year ended
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total income from operations	26,665.00	17,750.81	22,463.58	60,518.21	50,628.45	72,951.45
2	EBIDTA	9,517.07	4,210.59	7,249.25	18,622.67	14,639.99	20,503.66
3	Net Profit before tax	5,998.02	852.70	4,519.13	8,760.64	6,828.27	9,821.06
4	Net profit after tax for the period/year	4,509.18	675.46	3,438.81	6,651.84	5,234.82	7,486.31
5	Total comprehensive income for the period/year	4,532.17	695.05	3,477.23	6,595.08	5,275.51	7,500.04
6	Paid-up equity share capital (face value Rs. 2/- each)	1,672.76	1,672.76	1,672.76	1,672.76	1,672.76	1,672.76
7	Other equity						37,636.78
8	Earnings per share (of Rs. 2/- each) (not annualized for quarters and six months ended)						
	(a) Basic	5.39	0.81	4.11	7.95	6.26	8.95
	(b) Diluted	5.39	0.81	4.11	7.95	6.26	8.95

Notes:

- 1 The above is an extract of the detailed format of quarter and nine months ended 31 December, 2025. Results filed with the Stock Exchange under
Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of the Quarter ended are available on
the Stock Exchange websites (www.bseindia.com & www.nseindia.com) and on the Company's website www.cantablinternational.com and also use the
following link
NSE: <https://www.nseindia.com/get-quotes/equity?symbol=CANTABIL>
BSE: <https://www.bseindia.com/stock-share-price/cantabil-retail-india-ltd/cantabil/533267/financials/results/>
Company Website- http://www.cantablinternational.com/investor_annual&quarterlyresult.html
- 2 The financial results for the quarter and nine months ended 31 December 2025 have been reviewed and recommended for approval by the Audit
Committee and accordingly approved by the Board of Directors of Cantabil Retail India Limited ("the Company") at their respective meetings held on
06 February 2026. The statutory auditors have carried a limited review of these results.
- 3 These financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies
Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,
2015 (as amended).
- 4 The business activities of the Company predominantly falls within a single primary business segment viz. "Retail", accordingly there are no separate
reportable business segments as per Ind AS 108 "Operating Segments".
- 5 The Board of Directors has declared an interim dividend @ Rs.0.75/- per equity share (37.50% of face value of Rs. 2/- per share at their meeting held
on 06 February 2026.
- 6 On 21 November 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. The Ministry of Labour &
Employment has also issued draft Central Rules and FAQs to help assess the financial impact of these changes. Based on Management assessment
and the best information available, and in line with the Institute of Chartered Accountants of India (ICAI) guidance, the incremental impact of these
changes is not material to the financial results for the quarter and nine month ended 31 December 2025. The Company continues to monitor the
finalisation of Central and State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate
accounting effect subsequently on the basis of such developments as needed.
- 7 The previous period/year numbers have been regrouped/reclassified wherever necessary to conform to current period presentation. The impact of such
reclassification on materiality is not significant.

Place: New Delhi
Date: 06 February 2026



For Cantabil Retail India Limited
Sd/-
(Vijay Bansal)
Chairman & Managing Director
DIN 01110877

CANTABIL RETAIL INDIA LIMITED

Regd. Office: B-16, Lawrence Road Industrial Area, Delhi - 110035
CIN: L74899DL1989PLC034995, Website: www.cantabilinternational.com
Tel : +91-11-41414188, Email: info@cantabilinternational.com



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Efficient automotive solutions that
keep the world moving



Since 1907 we have been designing and producing precision components and systems that keep vehicles efficient and durable. Today, we are focussed on extending the life of mobility and innovating a smooth future. From the smallest bearings to powertrains, we are here to help the world's leading vehicle manufacturers and aftermarket partners stay ahead of the curve.



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to view the Financial
Results



Scan the QR code
to view the outcome of the
board meeting



Scan the QR code
to view the results
on BSE



Scan the QR code
to view the results
on NSE





SKF INDIA LIMITED

CIN: L29130PN1961PLC213113

Registered Address: Chinchwad, Pune 411033 Maharashtra, India

Tel. No: 91 - 20 66112500 | E-mail: investor@india@SKF.com | Website: www.skf.com/in/investors/skf-india-ltd

FY25-26: Quarter - October 2025 to December 2025

Revenue Growth (Standalone) 16.3% QoQ		Revenue Growth (Standalone) 3.2% YoY		PBT Growth (Standalone) 119.1% QoQ		PBT Growth (Standalone) -20.1% YoY	
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025							
				Rs. in Millions			
Particulars		Quarter Ended December 31, 2025* (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)		Year Ended March 31, 2025 (Audited)	
Revenue from Operations		5,766.4	13,090.6	12,561.0		49,199.2	
Net Profit / (Loss) for the Period (Before Tax, Exceptional and/or Extraordinary Items) # ^		964.5	1,663.6	1,470.6		7,632.0	
Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary Items) # ^		863.5	1,406.2	1,470.6		7,632.0	
Net Profit / (Loss) for the Period After Tax (After Exceptional and/or Extraordinary Items) #		620.0	1,054.9	1,095.0		5,659.1	
Total Comprehensive Income for the Period (Comprehensive Profit / (Loss) for the Period (After tax) and Other Comprehensive Income (After tax))		611.5	1,080.3	1,059.1		5,679.0	
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)		-	-	-		25,485.3	
Earnings Per Share (of Rs. 10/- each) (for Continuing and Discontinued Operations) -							
1. Basic: (Not to be Annualised)		12.5	21.3	22.1		114.5	
2. Diluted: (Not to be Annualised)		12.5	21.3	22.1		114.5	

KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025

Particulars	Quarter Ended December 31, 2025 (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	4,959.1	5,586.8	18,453.4
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Continuing Operations	964.4	491.3	1,080.6	3,551.5
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Discontinued Operations	-	1,173.8	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax for Continuing Operations	863.4	394.1	1,080.6	3,551.5
Net Profit/(Loss) for the Period Before Tax for Discontinued Operations	-	1,013.6	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax	863.4	1,407.7	1,471.9	7,631.1
Net Profit/(Loss) for the Period After Tax for Continuing Operations	619.9	287.2	804.9	2,633.2
Net Profit/(Loss) for the Period After Tax for Discontinued Operations	-	769.3	291.4	3,024.9
Net Profit/(Loss) for the Period After Tax	619.9	1,056.5	1,096.3	5,658.1
Total Comprehensive Income for the Period [Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.4	1,081.9	1,060.4	5,578.0

a) The unaudited standalone and consolidated financial results have been drafted and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on February 08, 2026.

b) The above unaudited financial results for the quarter ended December 31, 2025 have been reviewed by the statutory auditors of the Company.

c) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (in IS as prescribed under Section 133 of the Companies Act, 2013 and read with the Companies (Indian Accounting Standards) Regulations, 2015 (in IAS as prescribed under Section 133 of the Companies Act, 2013).

d) The Company manufactures bearings and other related components and it 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.

e) 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. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact of the new codes on the employees of the Company. The Company has taken all the necessary steps to ensure compliance with the new codes. The Company has also received 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 such incremental impact as "Statutory Impact of New Labour Codes" under "Exceptional Items" in the unaudited financial results for the quarter and period ended December 31, 2025. The Incremental impact consisting of quarterly Rs. 1.70 crore and annual Rs. 6.80 crore for the quarter and period ended December 31, 2025 respectively, is immaterial in nature. As the new codes are yet to be implemented fully, the actual impact may vary from the estimated impact available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. The Company continues to monitor the finalisation of the Code on Wages 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.

f) Pursuant to the Scheme of Arrangement sanctioned by the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), dated October 10, 2024, the Company has agreed to transfer its assets and liabilities to the transferee company, i.e., BSE Limited ("BSE"). The Company has completed the registration of the transfer of its equity shares aggregating to Rs. 77 million in its unaudited consolidated and standalone financial results for the quarter and nine months ended December 31, 2025. The Company has accounted for the effect transfer of registration of land acquired under the Scheme of Arrangement in its unaudited consolidated and standalone financial results. Rs. 354.4 million in unsecured consolidated financial results and Rs. 374.2 m in unaudited standalone financial results, respectively, which have been included under "Exceptional Items".

g) The unaudited consolidated financial results include unaudited financial results of a wholly owned subsidiary upto period ended September 30, 2025 and two associate companies upto period ended September 30, 2025 and three months ended December 31, 2025.

h) The Company has received a certified true copy of the Order dated September 26, 2025, from the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), approving the Scheme of Arrangement among SKF India Limited ("Demerged Group"), SKF India (Industrial) Limited ("Resulting Company") and their respective shareholders and creditors under Section 230-232 and other applicable provisions of the Companies Act, 2013, read with the Companies (Court) Rules, 1962. The NCLT Order was filed with the Registrar of Companies on October 01, 2025 ("Effective Date"). Following the implementation of the Scheme, the Resulting Company has ceased to be a subsidiary of the Company with effect from October 01, 2025. The Scheme, among other provisions, entails the demerger of the Industrial Undertaking ("Demerged Undertaking") from the Demerged Group and the formation of a new entity, i.e., SKF India (Industrial) Limited ("SKF India (I)"). The Demerged Group shall continue to exist as a separate legal entity and shall retain all its net assets and liabilities of the Demerged group as on the record date i.e. October 15, 2025, in the share exchange ratio 1:Lt 1e. [one] full paid-up equity share of the Resulting Company having face value of Rs 10/- each for every [one] full paid-up equity share of Rs 10/- each of the Company. The Equity Shares of the Resulting Company have been listed on Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") since October 15, 2025. The Demerged Group's assets and liabilities 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 September 30, 2025, the nine months ended December 31, 2025, the year ended March 31, 2025, and the quarter and nine months ended December 31, 2024, have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking being treated as discontinued operation.

i) On account of the demerger, the Company is in the process of transferring certain land parcels from SKF India Limited ("Demerged Group") to SKF India (Industrial) Limited ("Resulting Company"). In this regard, the Resulting Company has recognized stamp duty costs, including the estimated transfer premium payable to statutory authorities for effecting the transfer and registration of the land acquired under the Scheme of Arrangement to the amount of Rs. 2.42 million. Although the primary responsibility for the payment of the transfer premium rests with the Demerged Company, the Boards of Directors of both entities have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer.

j) The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025 are available on the BSE Limited website ([URL: www.bseindia.com](http://www.bseindia.com)). The National Stock Exchange of India Limited website ([URL: www.nseindia.com](http://www.nseindia.com)) also provides information regarding the financial results of the Company.

Date: February 05, 2026
Place: Pune

SKF India Limited
Shailesh Sharma
Managing Director

Decade of Disruption, Century of Change: Build What You Can Defend

Vivek Lall



THE TIMES GROUP



In every disruptive decade, there is a temptation to chase the newest thing and call it strategy. That approach will fail in the decade ahead. The technologies changing our world are powerful, but power without trust does not scale. The countries and companies that win this century will be the ones that can field advanced capability, protect it, and sustain it in the real world. Artificial intelligence is no longer just a tool for analysis. It is becoming a decision partner. Autonomy is moving from laboratories to contested airspace, crowded seas and critical infrastructure. Advanced manufacturing is shrinking timelines that used to be measured in years. Taken together, these shifts are rewriting the economics of security and the economics of growth.

Here is the hard truth: efficiency alone is not resilience. When supply chains are brittle, when data is ungoverned, when standards are unclear, disruption turns into vulnerability. The next era will reward builders who treat cybersecurity, export compliance and as-

sured logistics as part of the design, not paperwork added at the end.

That is why partnerships matter more than press releases. No nation can do everything. But trusted partners can do many things together, faster and at lower risk.

Trust is built through performance: predictable delivery, transpa-

rent quality, disciplined programme execution and a shared commitment to rules that protect innovation.

India is positioned to be one of the defining partners of this century. India's strength is not only its scale, it is its depth: engineers, entrepreneurs, research institutions and a growing industrial base that can move from prototype to production. The opportunity now is to connect that capability to global ecosystems in defence, aerospace, space, energy and digital infrastructure, while raising the bar on standards, certification and workforce readiness.

If we want the decade of disruption to become a century of change for the better, we should focus on three practical choices. Invest in frontier technologies. Build the trusted manufacturing and supply networks to sustain them. And establish clear governance so innovation remains an advantage, not a liability.

The future will belong to those who can build boldly and build in a way that can be trusted under pressure.

(Vivek Lall, chief executive, General Atomics Global Corp. will be speaking at ET NOW Global Business Summit 2026 at Taj Palace, New Delhi)

WINNING BIDDER COULD BE FINALISED BY END OF FY26

Govt Receives Financial Bids for IDBI Bank Strategic Sale

Bids will be evaluated as per the prescribed procedure: Dipam secy

Our Bureau

New Delhi: The government has received financial bids for the strategic sale of IDBI Bank, Department of Investment and Public Asset Management (Dipam) Secretary Arunish Chawla said on Friday.

"They (the bids) will be evaluated as per the prescribed procedure," he said in a post on microblogging site X.

ET had reported in its Friday edition that Prem Watsa's Fairfax Financial and Kotak Mahindra Bank are set to submit financial bids separately for a majority stake in IDBI Bank.

Chawla did not share any details

on the bidders. Emirates NBD was another candidate, but after acquiring a majority stake in RBL Bank in 2025, it is unlikely to participate in the process.

The government could finalise the winning bidder by the end of FY26, Chawla had said earlier. The proceeds from the stake sale would flow into the government coffers next fiscal year after the transaction is concluded.

At present, government holds 45.48% and state-run LIC 49.24% in IDBI Bank.

The Centre has set a high disinvestment and asset monetisation target of ₹80,000 crore for FY27, which includes its realisation from the IDBI Bank stake sale, said the people cited earlier.

At present, the government holds 45.48% and state-run Life Insurance Corp (LIC) 49.24% in IDBI Bank. Together, they will offload a 60.72% stake in the lender — 30.48% by the

government and 30.24% by LIC. At Friday's share price on the BSE, the sale of a 30.48% stake in IDBI Bank could fetch the government about ₹35,000 crore.

The government will now set the reserve price, which will be done on the basis of business valuation and asset valuation, which have been completed. The Centre had appointed an asset valuer for the lender. Immovable assets such as land and buildings constitute approximately 3% of the total.

The successful bidder will have to go through a final assessment by the Reserve Bank of India (RBI) to ensure that it meets the banking regulator's 'fit & proper' standards. In addition, approvals will be needed from statutory and regulatory authorities, including the Competition Commission of India.

The successful bidder will also have to comply with the requirement to make an open offer to minority shareholders of IDBI Bank.



Statement of unaudited financial results for the quarter and nine months ended 31 December 2025

S. No.	Particulars	Standalone					
		Quarter ended		Nine months ended		Year ended	
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total income from operations	26,665.00	17,750.81	22,463.58	60,518.21	50,628.45	72,951.45
2	EBITDA	9,517.07	4,210.59	7,249.25	18,622.67	14,639.99	20,503.66
3	Net Profit before tax	5,998.02	852.70	4,519.13	8,760.64	6,828.27	9,821.06
4	Net profit after tax for the period/year	4,509.18	675.46	3,438.81	6,651.84	5,234.82	7,486.31
5	Total comprehensive income for the period/year	4,532.17	695.05	3,477.23	6,595.08	5,275.51	7,500.04
6	Paid-up equity share capital (face value Rs. 2/- each)	1,672.76	1,672.76	1,672.76	1,672.76	1,672.76	1,672.76
7	Other equity						37,636.78
8	Earnings per share (of Rs. 2/- each) (not annualized for quarters and six months ended)						
(a)	Basic	5.39	0.81	4.11	7.95	6.26	8.95
(b)	Diluted	5.39	0.81	4.11	7.95	6.26	8.95

Notes:

- The above is an extract of the detailed format of quarter and nine months ended 31 December, 2025. Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of the Quarter ended is available on the Stock Exchange websites (www.bseindia.com & www.nseindia.com) and on the Company's website www.cantabilinternational.com and also use the following link:
NSE- <https://www.nseindia.com/get-quotes/equity/?symbol=CANTABIL>
BSE- <https://www.bseindia.com/stock-share-price/cantabil-retail-india-ltd/cantabil/533267/financials-results/>
Company Website- http://www.cantabilinternational.com/investor_annual_and_quarterly_result.html
- The financial results for the quarter and nine months ended 31 December 2025 have been reviewed and recommended for approval by the Audit Committee and accordingly approved by the Board of Directors of Cantabil Retail India Limited ("the Company") at their respective meetings held on 06 February 2026. The statutory auditors have carried out a limited review of these results.
- These financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- The business activities of the Company predominantly falls within a single primary business segment viz. "Retail", accordingly there are no separate reportable business segments as per Ind AS 108 "Operating Segments".
- The Board of Directors has declared an interim dividend @ Rs. 0.75/- per equity share (37.50% of face value of Rs. 2/- per share) at their meeting held on 06 February 2026.
- On 21 November 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. The Ministry of Labour & Employment has also issued draft Central Rules and FAQs to help assess the financial impact of these changes. Based on management assessment and the best information available, and in line with the Institute of Chartered Accountants of India (ICAI) guidance, the incremental impact of these changes is not material to the financial results for the quarter and nine months ended 31 December 2025. The Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect subsequently on the basis of such developments as needed.
- The previous period/year numbers have been regrouped/reclassified wherever necessary to conform to current period presentation. The impact of such reclassification/regrouping is not material to the financials results.

Place: New Delhi

Date: 06 February 2026



For Cantabil Retail India Limited
Sd/-
(Vijay Bansal)
Chairman & Managing Director
DIN 10110877

CANTABIL RETAIL INDIA LIMITED

Regd. Office: B-16, Lawrence Road Industrial Area, Delhi - 110035

CIN: L74899DL1989PLC034995, Website: www.cantabilinternational.com

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SKF

We move people further

Efficient automotive solutions that keep the world moving



Since 1907 we have been designing and producing precision components and systems that keep vehicles efficient and durable. Today, we are focussed on extending the life of mobility and innovating a smooth future. From the smallest bearings to powertrains, we are here to help the world's leading vehicle manufacturers and aftermarket partners stay ahead of the curve.



Scan the QR code to view the Financial Results



Scan the QR code to view the outcome of the board meeting



Scan the QR code to view the results on BSE



Scan the QR code to view the results on NSE

SKF INDIA LIMITED

CIN: L29130PN1961PLC213113

Registered Address: Chinchwad, Pune 411033 Maharashtra, India

Tel. No.: 91 - 20 66112500 | E-mail: investor@india@SKF.com | Website: www.skf.com/in/investors/skf-india-ltd

FY25-26: Quarter - October 2025 to December 2025

Revenue Growth (Standalone) 16.3% QoQ	Revenue Growth (Standalone) 3.2% YoY	PBT Growth (Standalone) 119.1% QoQ	PBT Growth (Standalone) -20.1% YoY	
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Rs. in Millions				
Particulars	Quarter Ended December 31, 2025* (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	13,090.6	12,561.0	49,199.2
Net Profit / (Loss) for the Period (Before Tax, Exceptional and/or Extraordinary Items) #	964.5	1,663.6	1,470.6	7,632.0
Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary Items) #	863.5	1,406.2	1,470.6	7,632.0
Net Profit / (Loss) for the Period After Tax (After Exceptional and/or Extraordinary Items) #	620.0	1,054.9	1,095.0	5,659.1
Total Comprehensive Income for the Period (Comprehensive Profit / (Loss) for the Period (After tax) and Other Comprehensive Income (After tax))	611.5	1,080.3	1,059.1	5,579.0
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)	-	-	-	25,465.3
Earnings Per Share (of Rs. 10/- each) (for Continuing and Discontinued Operations) -				
1. Basic: (Not to be Annualised)	12.5	21.3	22.1	114.5
2. Diluted: (Not to be Annualised)	12.5	21.3	22.1	114.5

Demerger expenses are included as exceptional and/or extraordinary items in the above results * Includes share of profit/ (loss) of associates * Effect of Demerger. For more details refer note "i"

KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025

Particulars	Quarter Ended December 31, 2025 (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	4,959.1	5,586.8	18,453.4
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Continuing Operations	964.4	491.3	1,080.6	3,551.5
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Discontinued Operations	-	1,173.8	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax for Continuing Operations	863.4	394.1	1,080.6	3,551.5
Net Profit/(Loss) for the Period Before Tax for Discontinued Operations	-	1,013.6	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax	863.4	1,407.7	1,471.9	7,631.1
Net Profit/(Loss) for the Period After Tax for Continuing Operations	619.9	287.2	804.9	2,633.2
Net Profit/(Loss) for the Period After Tax for Discontinued Operations	-	769.3	291.4	3,024.9
Net Profit/(Loss) for the Period After Tax	619.9	1,056.5	1,096.3	5,658.1
Total Comprehensive Income for the Period (Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax))	611.4	1,081.9	1,060.4	5,578.0

a) The unaudited 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 February 06, 2026. The above unaudited financial results for the quarter ended December 31, 2025 have been reviewed by the statutory auditors of the Company.

b) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and read with Rules framed thereunder and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

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. 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 impact of these changes on the basis of legal advice obtained and the best information 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 such incremental impact as "Statutory Impact of new Labour Codes" under "Exceptional Items" in the unaudited financial results for the quarter and period ended December 31, 2025. The incremental impact consisting of gratuity of Rs. 24 million primarily arises due to change in wage definition. Further, the incremental impact of these changes with respect to compensated absences, assessed by the Company, on the basis of the information available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. 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.

ii. During the quarter and nine months ended December 31, 2025, the Company accounted certain demerger expenses for IT cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of land acquired under the Scheme, aggregating to Rs. 77 million in unaudited consolidated and standalone financial results. Rs. 334.4 million in unaudited consolidated financial results and Rs. 174.2 million in unaudited standalone financial results, respectively, which have been included under "Exceptional Items".

e) The unaudited consolidated financial results include unaudited financial results of a wholly owned subsidiary upto period ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025.

f) The Company has received a certified true copy of the Order dated September 26, 2025, from the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), approving the Scheme of Arrangement among SKF India Limited ("Demerged Company"), SKF India (Industrial) Limited ("Resulting Company"), and their respective shareholders and creditors under Section 230-232 and other applicable provisions of the Companies Act, 2013 and ruled framed thereunder ("the Scheme"). With reference to the Scheme, the Board of Directors of the Demerged and Resulting Companies had mutually fixed appointed and effective date as October 01, 2025. The certified copy of the NCLT Order was filed with the Registrar of Companies on October 01, 2025 ("Effective Date"). Following the implementation of the Scheme, the Resulting Company has ceased to be a subsidiary of the Company with effect from October 01, 2025. The Scheme, among other provisions, entails the demerger of the Industrial Undertaking ("Demerged Undertaking") from the Demerged Company into the Resulting Company on a going concern basis. On October 02, 2025, the Resulting Company has allotted 49,37,963 fully paid-up equity shares of face value Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. October 15, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of Rs. 10/- each for every 1 (one) fully paid-up equity share of Rs. 10/- each of the Company. The Equity Shares of the Resulting Company have been listed on Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") on December 05, 2025. Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and liabilities 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 September 30, 2025, the nine months ended December 31, 2025, the year ended March 31, 2025, and the quarter and nine months ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025, the year ended March 31, 2025, and the quarter and nine months ended September 30, 2025 have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking presented as discontinued operations.


g) On account of the demerger, the Company is in the process of transferring land parcels from SKF India Limited ("Demerged Company") to SKF India (Industrial) Limited ("Resulting Company"). In this regard, the Resulting Company has recognized stamp duty costs, including the estimated transfer premium payable to statutory authorities for effecting the transfer and registration of the land acquired under the Scheme, amounting to Rs. 1,639.2 million. Although the primary responsibility for the payment of the transfer premium rests with the Demerged Company, the Boards of Directors of both entities have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer.

h) The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025 are available on the BSE Limited website ([URL: www.bseindia.com](http://www.bseindia.com)), the National Stock Exchange of India Limited website ([URL: www.nseindia.com](http://www.nseindia.com)) and on the Company's website ([URL: www.skf.com/in](http://www.skf.com/in)).

Date: February 05, 2026

Place: Pune

SKF India Limited
Shashish Sharma
Managing Director

Viyash						
VIYASH SCIENTIFIC LIMITED (Formerly known as Sequent Scientific Limited)						
Regd. Office: 3rd Floor, Srivalli's Corporate, Plot No. 290,Road No. 6, SYN 33 34P TO 39, Guttala Begumpet, Jubilee Hills, Shaikpet, Hyderabad-500033, Telangana, India. E-mail: investorrelations@sequent.in, E-mail: info@viyash.com, Website: www.sequent.in Tel No.: +91 40 23635000 CIN: L99999TS1985PLC196357						
EXTRACT OF THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 30-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-Dec-2025	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	8,584.10	8,503.00	7,740.30	25,003.50	22,345.30	30,068.40
Profit before tax and exceptional items	1,143.30	1,040.70	273.70	2,679.90	570.50	947.40
Profit before tax and after exceptional items	730.70	1,023.70	244.80	2,237.80	498.40	131.80
Profit after tax	485.20	729.00	419.40	1,582.70	479.50	157.70
Total comprehensive income / (loss), net of tax	514.30	1,033.70	(123.30)	2,261.50	(156.30)	308.00
Equity share capital	872.20	503.30	500.50	872.20	500.50	500.60
Other equity						23,815.30
Earnings per equity share:(face value of ₹ 2 each) (not annualised)						
Basic (in ₹)	0.89	1.28	1.04	2.91	1.15	0.54
Diluted (in ₹)	0.87	1.26	1.01	2.87	1.13	0.53
SUMMARIZED UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 31-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-dec-2024	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	3,416.40	3,397.50	3,380.50	10,095.70	9,660.20	13,103.40
Profit before tax and exceptional items	518.70	343.70	365.30	1,116.80	865.80	1,306.40
Profit before tax and after exceptional items	106.10	326.70	336.40	674.70	793.70	491.70
Profit / (loss) after tax	(0.80)	228.40	511.30	400.60	778.60	584.90
Total comprehensive income / (loss), net of tax	(3.30)	229.00	511.00	398.80	791.90	581.70
*1. The above information has been extracted from the detailed financial results for the quarter and nine months ended 31 December 2025 which have been reviewed by the Audit Committee and approved by the Board of Directors and filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.						
2. The Board of Directors of the Company at their meeting held on 26 September 2024 have approved the Composite Scheme of Amalgamation (the 'Scheme') amongst the Company, erstwhile Sequent Research Limited (wholly owned subsidiary of the Company), Viyash Life Sciences Private Limited, Symed Labs Limited, Vandana Life Sciences Private Limited, Appcure Labs Private Limited, Vindhya Pharma (India) Private Limited, SV Labs Private Limited, Vindhya Organics Private Limited, Genin Life Sciences Private Limited (referred to as 'transferor Companies') in terms of Section 230-232 and other applicable provisions of Companies Act, 2013. The Hon'ble National Company Law Tribunal (NCLT), Hyderabad vide its order dated 18 November 2025 sanctioned the Scheme with an Appointed date of 01 April 2025. The Scheme has become effective on 16 December 2025 upon filing of the certified true copy of the order with the Registrar of Companies Hyderabad. The effect of the Scheme has been given in the financial results for the quarter and nine months ended 31 December 2025. As per the terms of the Scheme, the Company has allotted 18,19,21,827 fully paid-up equity shares of face value of ₹ 2 each, as per the share exchange ratio of 56 fully paid-up equity shares of face value of ₹ 2 each of the Company for every 100 fully paid-up equity shares of face value of ₹ 10 each held by eligible shareholders of erstwhile Viyash Life Sciences Private Limited as on the record date. The Company has also allotted 2,03,41,257 warrants under the Scheme to eligible warrant holder of erstwhile Viyash Life Sciences Private Limited as per the Warrant exchange ratio of 56 warrants of the Company for every 100 warrants held in erstwhile Viyash Life Sciences Private Limited and received a consideration of ₹ 925 million during the quarter ended 31 December 2025 (representing 25% on Warrant consideration as per the Scheme). The Company has accounted for the business combination transaction using the 'Pooling of interest method' as given under Appendix C to Ind AS 103, 'Business Combinations of Entities under Common Control', in accordance with the accounting treatment prescribed in the Scheme. Accordingly, the financial results in respect of the preceding / corresponding prior periods have been restated as if the aforesaid business combination had occurred from the beginning of the preceding period i.e. 01 April 2024.						
3. The full format of the financial results for the quarter and nine months ended 31 December 2025 are available on the Stock Exchange websites (www.bseindia.com & www.nseindia.com) and Company's website (www.sequent.in).*						
			For Viyash Scientific Limited (Formerly known as Sequent Scientific Limited)			
			Dr. Hari Babu Bodepudi Managing Director and Gr CEO DIN 01119687			
Hyderabad, 05 February 2026						

SMARTLINK HOLDINGS LIMITED

CIN : L26109GA1993PLC001341
Registered office: L-7, Verna Industrial Estate, Verna, Goa - 403 722
Website: www.smartlinkholdings.com

EXTRACT OF STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
Total income from operations (net)	6,578.68	7,257.01	5,641.50	17,868.71	15,793.41	22,643.64
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) for the period (after Exceptional and/or Extraordinary items before tax)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) after taxes, after extraordinary items	223.92	186.33	254.33	627.76	276.95	660.51
Total Comprehensive income for the period	249.12	179.04	251.74	638.37	261.65	603.89
Equity Share Capital	199.50	199.50	199.50	199.50	199.50	199.50
Reserves (excluding Revaluation Reserve as shown in Balance Sheet of previous year)	N.A.	N.A.	N.A.	N.A.	N.A.	19,432.00
Earnings per share (before extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62
Earnings per share (after extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62

Key standalone financial information is given below:

Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
Income from Operations	2,518.95	2,852.98	2,961.22	7,249.45	6,751.39	9,696.51
Profit / (Loss) Before Tax	(120.87)	(48.76)	42.88	(151.76)	22.90	(35.46)
Profit / (Loss) After Tax	(81.81)	(38.60)	150.24	(108.47)	79.58	253.68
Total Comprehensive income for the period	(68.21)	(43.09)	150.46	(103.85)	72.70	217.80

Notes :

- a) The above unaudited Standalone and Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 06, 2026. The Statutory Auditors have carried out a limited review on the financial results and have expressed an unmodified conclusion thereon.
- b) The Company is no more a Non-banking financial Company. The Company operates in one primary segment i.e. Networking/ IT Products.
- c) The above is an extract of the detailed format of Quarterly and nine months ended Financial Results filed with Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites. The same can be accessed by scanning the QR code provided below.
- <https://www.bseindia.com/xml-data/corpfiling/AttachLive/f69264fb-e3d6-4f2a-bb91-65153130bc72.pdf>
- https://nsearchives.nseindia.com/corporate/SMARTLINK_06022026131135_Smartlink_Outcome_of_Board_Meeting_06022026.pdf





For and on behalf of the Board

K. R. Naik
Executive Chairman
DIN: 00002013

Place : Mumbai
Date : 06th February, 2026

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
FY25-26: Quarter - October 2025 to December 2025

Revenue Growth (Standalone) 16.3% QoQ		Revenue Growth (Standalone) 3.2% YoY		PBT Growth (Standalone) 119.1% QoQ		PBT Growth (Standalone) -20.1% YoY	
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025							
Rs. in Millions							
Particulars		Quarter Ended December 31, 2025* (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)		Year Ended March 31, 2025 (Audited)	
Revenue from Operations		5,766.4	13,090.6	12,561.0		49,199.2	
Net Profit / (Loss) for the Period (Before Tax, Exceptional and/or Extraordinary items) # ^		964.5	1,663.6	1,470.6		7,632.0	
Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary items) # ^		863.5	1,406.2	1,470.6		7,632.0	
Net Profit / (Loss) for the Period After Tax (After Exceptional and/or Extraordinary items) #		620.0	1,054.9	1,095.0		5,659.1	
Total Comprehensive Income for the Period [Comprehensive Profit / (Loss) for the Period (After tax) and Other Comprehensive Income (After tax)]		611.5	1,080.3	1,059.1		5,579.0	
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)		-	-	-		25,485.3	
Earnings Per Share (of Rs. 10/- each) (for Continuing and Discontinued Operations) -							
1. Basic: (Not to be Annualised)		12.5	21.3	22.1		114.5	
2. Diluted: (Not to be Annualised)		12.5	21.3	22.1		114.5	

Demerger expenses are included as exceptional and/or extraordinary items in the above results ^ Includes share of profit/ (loss) of associates * Effect of Demerger. For more details refer note "1"

KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025 (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	4,959.1	5,586.8	18,453.4
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Continuing Operations	964.4	491.3	1,080.6	3,551.5
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Discontinued Operations	-	1,173.8	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax for Continuing Operations	863.4	394.1	1,080.6	3,551.5
Net Profit/(Loss) for the Period Before Tax for Discontinued Operations	-	1,013.6	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax	863.4	1,407.7	1,471.9	7,631.1
Net Profit/(Loss) for the Period After Tax for Continuing Operations	619.9	287.2	804.9	2,633.2
Net Profit/(Loss) for the Period After Tax for Discontinued Operations	-	769.3	291.4	3,024.9
Net Profit/(Loss) for the Period After Tax	619.9	1,056.5	1,096.3	5,658.1
Total Comprehensive Income for the Period [Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.4	1,081.9	1,060.4	5,578.0

- a) The unaudited 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 February 05, 2025. The above unaudited financial results for the quarter ended December 31, 2025 have been reviewed by the statutory auditors of the Company.
- b) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS prescribed under Section 133 of the Companies Act, 2013 and read with the Rules framed thereunder and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.)
- 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. 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 impact of these changes on the basis of legal advice obtained and the best information 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 such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional items" in the unaudited financial results for the quarter and period ended December 31, 2025. The incremental impact consisting of gratuity of Rs. 24 million primarily arises due to change in wage definition. Further, the incremental impact of these changes with respect to compensated absences, assessed by the Company, on the basis of the information available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. 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.
- ii. During the quarter and nine months ended December 31, 2025, the Company accounted certain demerger expenses for IT Cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of registration of land acquired under the Scheme, aggregating to Rs. 77 million in unaudited consolidated and standalone financial results, Rs. 334.4 million in unaudited consolidated financial results and Rs. 174.2 million in unaudited standalone financial results, respectively, which have been included under "Exceptional items".
- e) The unaudited consolidated financial results include unaudited financial results of a wholly owned subsidiary upto period ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025.
- f) The Company has received a certified true copy of the Order dated September 26, 2025, from the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), approving the Scheme of Arrangement among SKF India Limited ("Demerged Company"), SKF India (Industrial) Limited ("Resulting Company"), and their respective shareholders and creditors under Section 230-232 and other applicable provisions of the Companies Act, 2013 and ruled framed thereunder (the "Scheme"). With reference to the Scheme, the Board of Directors of the Demerged and Resulting Companies had mutually fixed appointed and effective date as October 01, 2025. The certified copy of the NCLT Order was filed with the Registrar of Companies on October 01, 2025 ("Effective Date"). Following the implementation of the Scheme, the Resulting Company has ceased to be a subsidiary of the Company with effect from October 01, 2025. The Scheme, among other provisions, entails the demerger of the Industrial Undertaking ("Demerged Undertaking") from the Demerged Company into the Resulting Company on a going concern basis. On October 02, 2025, the Resulting Company has allotted 49,437,963 fully paid-up equity shares of face value Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. October 15, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of Rs 10/- each for every 1 (one) fully paid-up equity share of Rs 10/- each of the Company. The Equity Shares of the Resulting Company have been listed on Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") on December 05, 2025. Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and liabilities 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 September 30, 2025, the nine months ended September 30, 2025, and the quarter and nine months ended December 31, 2024, have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking presented as discontinued operations.
- g) On account of the demerger, the Company is in the process of transferring certain land parcels from SKF India Limited ("Demerged Company") to SKF India (Industrial) Limited ("Resulting Company"). In this regard, the Resulting Company has recognized stamp duty costs, including the estimated transfer premium payable to statutory authorities for effecting the transfer and registration of the land acquired under the Scheme, amounting to Rs. 1,639.2 million. Although the primary responsibility for the payment of the transfer premium rests with the Demerged Company, the Boards of Directors of both entities have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer.
- h) The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025 are available on the BSE 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: February 05, 2026
Place: Pune

SKF India Limited
Shailesh Sharma
Managing Director

SKF

We move people further

Efficient automotive solutions that keep the world moving



Since 1907 we have been designing and producing precision components and systems that keep vehicles efficient and durable. Today, we are focussed on extending the life of mobility and innovating a smooth future. From the smallest bearings to powertrains, we are here to help the world's leading vehicle manufacturers and aftermarket partners stay ahead of the curve.



Scan the QR code to view the Financial Results



Scan the QR code to view the outcome of the board meeting



Scan the QR code to view the results on BSE



Scan the QR code to view the results on NSE

Viyash

VIYASH SCIENTIFIC LIMITED (Formerly known as Sequent Scientific Limited)

Regd. Office: 3rd Floor, Srivalli's Corporate, Plot No. 290,Road No. 6, SYN 33 34P TO 39, Guttala Begumpet, Jubilee Hills, Shaikpet, Hyderabad-500033, Telangana, India.
E-mail: investorrelations@sequent.in, E-mail: info@viyash.com, Website: www.sequent.in Tel No.: +91 40 23635000 CIN: L99999TS1985PLC196357

EXTRACT OF THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025 (₹ in Million)

Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 30-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-Dec-2025	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	8,584.10	8,503.00	7,740.30	25,003.50	22,345.30	30,068.40
Profit before tax and exceptional items	1,143.30	1,040.70	273.70	2,679.90	570.50	947.40
Profit before tax and after exceptional items	730.70	1,023.70	244.80	2,237.80	498.40	131.80
Profit after tax	485.20	729.00	419.40	1,582.70	479.50	157.70
Total comprehensive income / (loss), net of tax	514.30	1,033.70	(123.30)	2,261.50	(156.30)	308.00
Equity share capital	872.20	503.30	500.50	872.20	500.50	500.60
Other equity						23,815.30
Earnings per equity share:(face value of ₹ 2 each) (not annualised)						
Basic (in ₹)	0.89	1.28	1.04	2.91	1.15	0.54
Diluted (in ₹)	0.87	1.26	1.01	2.87	1.13	0.53

SUMMARIZED UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025 (₹ in Million)

Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 31-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-Dec-2024	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	3,416.40	3,397.50	3,380.50	10,095.70	9,660.20	13,103.40
Profit before tax and exceptional items	518.70	343.70	365.30	1,116.80	865.80	1,306.40
Profit before tax and after exceptional items	106.10	326.70	336.40	674.70	793.70	491.70
Profit / (loss) after tax	(0.80)	228.40	511.30	400.60	778.60	584.90
Total comprehensive income / (loss), net of tax	(3.30)	229.00	511.00	398.80	791.90	581.70

*1. The above information has been extracted from the detailed financial results for the quarter and nine months ended 31 December 2025 which have been reviewed by the Audit Committee and approved by the Board of Directors and filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The Board of Directors of the Company at their meeting held on 26 September 2024 have approved the Composite Scheme of Amalgamation (the 'Scheme') amongst the Company, erstwhile Sequent Research Limited (wholly owned subsidiary of the Company), Viyash Life Sciences Private Limited, Symed Labs Limited, Vandana Life Sciences Private Limited, Appcure Labs Private Limited, Vindhya Pharma (India) Private Limited, SV Labs Private Limited, Vindhya Organics Private Limited, Genin Life Sciences Private Limited (referred to as 'transferor Companies') in terms of Section 230-232 and other applicable provisions of Companies Act, 2013.

The Hon'ble National Company Law Tribunal (NCLT), Hyderabad vide its order dated 18 November 2025 sanctioned the Scheme with an Appointed date of 01 April 2025. The Scheme has become effective on 16 December 2025 upon filing of the certified true copy of the order with the Registrar of Companies Hyderabad. The effect of the Scheme has been given in the financial results for the quarter and nine months ended 31 December 2025. As per the terms of the Scheme, the Company has allotted 18,19,21,827 fully paid-up equity shares of face value of ₹ 2 each, as per the share exchange ratio of 56 fully paid-up equity shares of face value of ₹ 2 each of the Company for every 100 fully paid-up equity shares of face value of ₹ 10 each held by eligible shareholders of erstwhile Viyash Life Sciences Private Limited as on the record date. The Company has also allotted 2,03,41,257 warrants under the Scheme to eligible warrant holder of erstwhile Viyash Life Sciences Private Limited as per the Warrant exchange ratio of 56 warrants of the Company for every 100 warrants held in erstwhile Viyash Life Sciences Private Limited and received a consideration of ₹ 925 million during the quarter ended 31 December 2025 (representing 25% on Warrant consideration as per the Scheme).

The Company has accounted for the business combination transaction using the 'Pooling of interest method' as given under Appendix C to Ind AS 103, 'Business Combinations of Entities under Common Control', in accordance with the accounting treatment prescribed in the Scheme. Accordingly, the financial results in respect of the preceding / corresponding prior periods have been restated as if the aforesaid business combination had occurred from the beginning of the preceding period i.e. 01 April 2024.

3. The full format of the financial results for the quarter and nine months ended 31 December 2025 are available on the Stock Exchange websites (www.bseindia.com & www.nseindia.com) and Company's website (www.sequent.in)."

For Viyash Scientific Limited (Formerly known as Sequent Scientific Limited)

Dr. Hari Babu Bodepudi
Managing Director and Gr CEO
DIN 01119687

Hyderabad, 05 February 2026

SMARTLINK HOLDINGS LIMITED

CIN : L26109GA1993PLC001341
Registered office: L-7, Verna Industrial Estate, Verna, Goa - 403 722
Website: www.smartlinkholdings.com

EXTRACT OF STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025 (₹ in Lakhs)

Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
	Total income from operations (net)	6,578.68	7,257.01	5,641.50	17,868.71	15,793.41
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) for the period (after Exceptional and/or Extraordinary items before tax)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) after taxes, after extraordinary items	223.92	186.33	254.33	627.76	276.95	660.51
Total Comprehensive income for the period	249.12	179.04	251.74	638.37	261.65	603.89
Equity Share Capital	199.50	199.50	199.50	199.50	199.50	199.50
Reserves (excluding Revaluation Reserve as shown in Balance Sheet of previous year)	N.A.	N.A.	N.A.	N.A.	N.A.	19,432.00
Earnings per share (before extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62
Earnings per share (after extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62

Key standalone financial information is given below:

Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
	Income from Operations	2,518.95	2,852.98	2,961.22	7,249.45	6,751.39
Profit / (Loss) Before Tax	(120.87)	(48.76)	42.88	(151.76)	22.90	(35.46)
Profit / (Loss) After Tax	(81.81)	(38.60)	150.24	(108.47)	79.58	253.68
Total Comprehensive income for the period	(68.21)	(43.09)	150.46	(103.85)	72.70	217.80

Notes :

a) The above unaudited Standalone and Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 06, 2026. The Statutory Auditors have carried out a limited review on the financial results and have expressed an unmodified conclusion thereon.

b) The Company is no more a Non-banking financial Company. The Company operates in one primary segment i.e. Networking/ IT Products.

c) The above is an extract of the detailed format of Quarterly and nine months ended Financial Results filed with Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites. The same can be accessed by scanning the QR code provided below.

<https://www.bseindia.com/xml-data/corpfiling/AttachLive/f69264fb-e3d6-4f2a-bb91-65153130bc72.pdf>

https://nsearchives.nseindia.com/corporate/SMARTLINK_06022026131135_Smartlink_Outcome_of_Board_Meeting_06022026.pdf

For and on behalf of the Board

K. R. Naik
Executive Chairman
DIN: 00002013

Place : Mumbai
Date : 06th February, 2026

SKF

We move people further

Efficient automotive solutions that keep the world moving

Since 1907 we have been designing and producing precision components and systems that keep vehicles efficient and durable. Today, we are focussed on extending the life of mobility and innovating a smooth future. From the smallest bearings to powertrains, we are here to help the world's leading vehicle manufacturers and aftermarket partners stay ahead of the curve.

Scan the QR code to view the Financial Results

Scan the QR code to view the outcome of the board meeting

Scan the QR code to view the results on BSE

Scan the QR code to view the results on NSE

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
FY25-26: Quarter - October 2025 to December 2025

Revenue Growth (Standalone) 16.3% QoQ

Revenue Growth (Standalone) 3.2% YoY

PBT Growth (Standalone) 119.1% QoQ

PBT Growth (Standalone) -20.1% YoY

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025

Particulars	Quarter Ended December 31, 2025* (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Rs. in Millions
	Revenue from Operations	5,766.4	13,090.6	12,561.0
Net Profit / (Loss) for the Period (Before Tax, Exceptional and/or Extraordinary Items) # ^	964.5	1,663.6	1,470.6	7,632.0
Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary Items) # ^	863.5	1,406.2	1,470.6	7,632.0
Net Profit / (Loss) for the Period After Tax (After Exceptional and/or Extraordinary Items) #	620.0	1,054.9	1,095.0	5,659.1
Total Comprehensive Income for the Period [Comprehensive Profit / (Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.5	1,080.3	1,059.1	5,579.0
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)	-	-	-	25,485.3
Earnings Per Share (of Rs. 10/- each) (for Continuing and Discontinued Operations) -				
1. Basic: (Not to be Annualised)	12.5	21.3	22.1	114.5
2. Diluted: (Not to be Annualised)	12.5	21.3	22.1	114.5

Demerger expenses are included as exceptional and/or extraordinary items in the above results ^ Includes share of profit/ (loss) of associates * Effect of Demerger. For more details refer note "1"

KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025

Particulars	Quarter Ended December 31, 2025 (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
	Revenue from Operations	5,766.4	4,959.1	5,586.8
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Continuing Operations	964.4	491.3	1,080.6	3,551.5
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Discontinued Operations	-	1,173.8	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax for Continuing Operations	863.4	394.1	1,080.6	3,551.5
Net Profit/(Loss) for the Period Before Tax for Discontinued Operations	-	1,013.6	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax	863.4	1,407.7	1,471.9	7,631.1
Net Profit/(Loss) for the Period After Tax for Continuing Operations	619.9	287.2	804.9	2,633.2
Net Profit/(Loss) for the Period After Tax for Discontinued Operations	-	769.3	291.4	3,024.9
Net Profit/(Loss) for the Period After Tax	619.9	1,056.5	1,096.3	5,658.1
Total Comprehensive Income for the Period [Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.4	1,081.9	1,060.4	5,578.0

a) The unaudited 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 February 05, 2026. The above unaudited financial results for the quarter ended December 31, 2025 have been reviewed by the statutory auditors of the Company.

b) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and read with Rules framed thereunder and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

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. 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 impact of these changes on the basis of legal advice obtained and the best information 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 such incremental impact as 'Statutory impact of new Labour Codes' under 'Exceptional Items' in the unaudited financial results for the quarter and period ended December 31, 2025. The incremental impact consisting of gratuity of Rs. 24 million primarily arises due to change in wage definition. Further, the incremental impact of these changes with respect to compensated absences, assessed by the Company, on the basis of the information available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. 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.

ii. During the quarter and nine months ended December 31, 2025, the Company accounted certain demerger expenses for IT Cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of land acquired under the Scheme, aggregating to Rs. 77 million in unaudited consolidated and standalone financial results. Rs. 334.4 million in unaudited consolidated financial results and Rs. 174.2 in unaudited standalone financial results, respectively, which have been included under 'Exceptional Items'.

e) The unaudited consolidated financial results include unaudited financial results of a wholly owned subsidiary upto period ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025.

f) The Company has received a certified true copy of the Order dated September 26, 2025, from the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), approving the Scheme of Arrangement among SKF India Limited ("Demerged Company"), SKF India (Industrial) Limited ("Resulting Company"), and their respective shareholders and creditors under Section 230-232 and other applicable provisions of the Companies Act, 2013 and ruled framed thereunder (the "Scheme"). With reference to the Scheme, the Board of Directors of the Demerged and Resulting Companies had mutually fixed appointed and effective date as October 01, 2025. The certified copy of the NCLT Order was filed with the Registrar of Companies on October 01, 2025 ("Effective Date"). Following the implementation of the Scheme, the Resulting Company has ceased to be a subsidiary of the Company with effect from October 01, 2025. The Scheme, among other provisions, entails the demerger of the Industrial Undertaking ("Demerged Undertaking") from the Demerged Company into the Resulting Company on a going concern basis. On October 02, 2025, the Resulting Company has allotted 49,437,963 fully paid-up equity shares of face value of Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. October 15, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of Rs. 10/- each for every 1 (one) fully paid-up equity share of Rs. 10/- each of the Company. The Equity Shares of the Resulting Company have been listed on Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") on December 05, 2025. Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and liabilities 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 September 30, 2025, the nine months ended December 31, 2025, the year ended March 31, 2025, and the quarter and nine months ended December 31, 2024, have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking presented as discontinued operations.

g) On account of the demerger, the Company is in the process of transferring certain land parcels from SKF India Limited ("Demerged Company") to SKF India (Industrial) Limited ("Resulting Company"). In this regard, the Resulting Company has recognized stamp duty costs, including the estimated transfer premium payable to statutory authorities for effecting the transfer and registration of the land acquired under the Scheme, amounting to Rs. 1,639.2 million. Although the primary responsibility for the payment of the transfer premium rests with the Demerged Company, the Boards of Directors of both entities have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer.

h) The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025 are available on the BSE 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: February 05, 2026
Place: Pune

SKF India Limited
Shailesh Sharma
Managing Director

epaper.financialexpress.com

Four QR codes are displayed, each with a corresponding instruction below it:

- Scan the QR code to view the Financial Results
- Scan the QR code to view the outcome of the board meeting
- Scan the QR code to view the results on BSE
- Scan the QR code to view the results on NSE

SKF INDIA LIMITED CIN: L29130PN1961PLC213113 Registered Address: Chinchwad, Pune 411033 Maharashtra, India Tel. No.: 91 - 20 66112500 E-mail: investor@india@SKF.com Website: www.skf.com/in/investors/skf-india-ltd FY25-26: Quarter - October 2025 to December 2025				
Revenue Growth (Standalone) 16.3% QoQ		Revenue Growth (Standalone) 3.2% YoY		PBT Growth (Standalone) 119.1% QoQ
				PBT Growth (Standalone) -20.1% YoY
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025* (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Rs. in Million Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	13,090.6	12,561.0	49,199.2
Net Profit / (Loss) for the Period (Before Tax, Exceptional and/or Extraordinary Items) # ^	964.5	1,663.6	1,470.6	7,632.0
Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary Items) # ^	863.5	1,406.2	1,470.6	7,632.0
Net Profit / (Loss) for the Period After Tax (After Exceptional and/or Extraordinary Items) #	620.0	1,054.9	1,095.0	5,659.1
Total Comprehensive Income for the Period [Comprehensive Profit / (Loss) for the Period (After tax) and Other Comprehensive Income (After tax)]	611.5	1,080.3	1,059.1	5,579.0
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)	-	-	-	25,485.3
Earnings Per Share (of Rs. 10/- each) (for Continuing and Discontinued Operations) -				
1. Basic: (Not to be Annualised)	12.5	21.3	22.1	114.5
2. Diluted: (Not to be Annualised)	12.5	21.3	22.1	114.5
# Demerger expenses are included as exceptional and/or extraordinary items in the above results. ^ Includes share of profit/ (loss) of associates * Effect of Demerger. For more details refer note '1'				
KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025 (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	4,959.1	5,586.8	18,453.4
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Continuing Operations	964.4	491.3	1,080.6	3,551.5
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Discontinued Operations	-	1,173.8	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax for Continuing Operations	863.4	394.1	1,080.6	3,551.5
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Net Profit/(Loss) for the Period Before Tax	863.4	1,407.7	1,471.9	7,631.1
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Total Comprehensive Income for the Period [Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.4	1,081.9	1,060.4	5,578.0
a) The unaudited 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 February 05, 2026. The above unaudited financial results for the quarter ended December 31, 2025 have been reviewed by the statutory auditors of the Company. b) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and read 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 such incremental impact as 'Statutory impact of new Labour Codes' under 'Exceptional items' in the unaudited financial results for the quarter and period ended December 31, 2025. The incremental impact consisting of gratuity of Rs. 24 million primarily arises due to change in wage definition. Further, the incremental impact of these changes with respect to compensated absences, assessed by the Company, on the basis of the information available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. 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. c) During the quarter and nine months ended December 31, 2025, the Company accounted certain demerger expenses for IT Cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of registration of land acquired under the Scheme, aggregating to Rs. 77 million in unaudited consolidated and standalone financial results. Rs. 334.4 million in unaudited consolidated financial results and Rs. 174.2 in unaudited standalone financial results, respectively, which have been included under 'Exceptional items'. d) The unaudited consolidated financial results include unaudited financial results of a wholly owned subsidiary upto period ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025. e) The Company has received a certified true copy of the Order dated September 26, 2025, from the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), approving the Scheme of Arrangement among SKF India Limited ("Demerged Company"), SKF India (Industrial) Limited ("Resulting Company"), and their respective shareholders and creditors under Section 230-232 and other applicable provisions of the Companies Act, 2013 and ruled framed thereunder (the "Scheme"). With reference to the Scheme, the Board of Directors of the Demerged and Resulting Companies had mutually fixed appointed and effective date as October 01, 2025. The certified copy of the NCLT Order was filed with the Registrar of Companies on October 01, 2025 ("Effective Date"). Following the implementation of the Scheme, the Resulting Company has ceased to be a subsidiary of the Company with effect from October 01, 2025. The Scheme, among other provisions, entails the demerger of the Industrial Undertaking ("Demerged Undertaking") from the Demerged Company into the Resulting Company on a going concern basis. On October 02, 2025, the Resulting Company has allotted 49,437,963 fully paid-up equity shares of face value Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. October 15, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of Rs. 10/- each for every 1 (one) fully paid-up equity share of Rs. 10/- each of the Company. The Equity Shares of the Resulting Company have been listed on Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") on December 05, 2025. Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and liabilities 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 September 30, 2025, the nine months ended December 31, 2025, the year ended March 31, 2025, and the quarter and nine months ended December 31, 2024, have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking presented as discontinued operations. g) On account of the demerger, the Company is in the process of transferring certain land parcels from SKF India Limited ("Demerged Company") to SKF India (Industrial) Limited ("Resulting Company"). In this regard, the Resulting Company has recognized stamp duty costs, including the estimated transfer premium payable to statutory authorities for effecting the transfer and registration of the land acquired under the Scheme, amounting to Rs. 14.39.2 million. Although the primary responsibility for the payment of the transfer premium rests with the Demerged Company, the Boards of Directors of both entities have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer. h) The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025 are available on the BSE 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: February 05, 2026 Place: Pune				
SKF India Limited Shailesh Sharma Managing Director				

Viyash						
VIYASH SCIENTIFIC LIMITED (Formerly known as Sequent Scientific Limited)						
Regd. Office: 3rd Floor, Srivall's Corporate, Plot No. 290,Road No. 6, SYN 33 34P TO 39, Guttala Begumpet, Jubilee Hills, Shaikpet, Hyderabad-500033, Telangana, India. E-mail: investorrelations@sequent.in, E-mail: info@viyash.com, Website: www.sequent.in Tel No.: +91 40 23635000 CIN: L99999TS1985PLC196357						
EXTRACT OF THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 30-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-Dec-2025	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	8,584.10	8,503.00	7,740.30	25,003.50	22,345.30	30,068.40
Profit before tax and exceptional items	1,143.30	1,040.70	273.70	2,679.90	570.50	947.40
Profit before tax and after exceptional items	730.70	1,023.70	244.80	2,237.80	498.40	131.80
Profit after tax	485.20	729.00	419.40	1,582.70	479.50	157.70
Total comprehensive income / (loss), net of tax	514.30	1,033.70	(123.30)	2,261.50	(156.30)	308.00
Equity share capital	872.20	503.30	500.50	872.20	500.50	500.60
Other equity						23,815.30
Earnings per equity share:(face value of ₹ 2 each) (not annualised)						
Basic (in ₹)	0.89	1.28	1.04	2.91	1.15	0.54
Diluted (in ₹)	0.87	1.26	1.01	2.87	1.13	0.53
SUMMARIZED UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 31-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-dec-2024	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	3,416.40	3,397.50	3,380.50	10,095.70	9,660.20	13,103.40
Profit before tax and exceptional items	518.70	343.70	365.30	1,116.80	865.80	1,306.40
Profit before tax and after exceptional items	106.10	326.70	336.40	674.70	793.70	491.70
Profit / (loss) after tax	(0.80)	228.40	511.30	400.60	778.60	584.90
Total comprehensive income / (loss), net of tax	(3.30)	229.00	511.00	398.80	791.90	581.70
*1. The above information has been extracted from the detailed financial results for the quarter and nine months ended 31 December 2025 which have been reviewed by the Audit Committee and approved by the Board of Directors and filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.						
2. The Board of Directors of the Company at their meeting held on 26 September 2024 have approved the Composite Scheme of Amalgamation (the 'Scheme') amongst the Company, erstwhile Sequent Research Limited (wholly owned subsidiary of the Company), Viyash Life Sciences Private Limited, Symed Labs Limited, Vandana Life Sciences Private Limited, Appcure Labs Private Limited, Vindhya Pharma (India) Private Limited, SV Labs Private Limited, Vindhya Organics Private Limited, Genin Life Sciences Private Limited (referred to as 'transferor Companies') in terms of Section 230-232 and other applicable provisions of Companies Act, 2013.						
The Hon'ble National Company Law Tribunal (NCLT), Hyderabad vide its order dated 18 November 2025 sanctioned the Scheme with an Appointed date of 01 April 2025. The Scheme has become effective on 16 December 2025 upon filing of the certified true copy of the order with the Registrar of Companies Hyderabad. The effect of the Scheme has been given in the financial results for the quarter and nine months ended 31 December 2025. As per the terms of the Scheme, the Company has allotted 18,19,21,827 fully paid-up equity shares of face value of ₹ 2 each, as per the share exchange ratio of 56 fully paid-up equity shares of face value of ₹ 2 each of the Company for every 100 fully paid-up equity shares of face value of ₹ 10 each held by eligible shareholders of erstwhile Viyash Life Sciences Private Limited as on the record date. The Company has also allotted 2,03,41,257 warrants under the Scheme to eligible warrant holder of erstwhile Viyash Life Sciences Private Limited as per the Warrant exchange ratio of 56 warrants of the Company for every 100 warrants held in erstwhile Viyash Life Sciences Private Limited and received a consideration of ₹ 925 million during the quarter ended 31 December 2025 (representing 25% on Warrant consideration as per the Scheme).						
The Company has accounted for the business combination transaction using the 'Pooling of interest method' as given under Appendix C to Ind AS 103, 'Business Combinations of Entities under Common Control', in accordance with the accounting treatment prescribed in the Scheme. Accordingly, the financial results in respect of the preceding / corresponding prior periods have been restated as if the aforesaid business combination had occurred from the beginning of the preceding period i.e. 01 April 2024.						
3. The full format of the financial results for the quarter and nine months ended 31 December 2025 are available on the Stock Exchange websites (www.bseindia.com & www.nseindia.com) and Company's website (www.sequent.in).*						
			For Viyash Scientific Limited (Formerly known as Sequent Scientific Limited)			
			Dr. Hari Babu Bodepudi Managing Director and Gr CEO DIN 01119987			
Hyderabad, 05 February 2026						

SMARTLINK HOLDINGS LIMITED						
CIN : L26109GA1993PLC001341 Registered office: L-7, Verna Industrial Estate, Verna, Goa - 403 722 Website: www.smartlinkholdings.com						
EXTRACT OF STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 ST DECEMBER, 2025						
(₹ in Lakhs)						
Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
Total income from operations (net)	6,578.68	7,257.01	5,641.50	17,868.71	15,793.41	22,643.64
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) for the period (after Exceptional and/or Extraordinary items before tax)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) after taxes, after extraordinary items	223.92	186.33	254.33	627.76	276.95	660.51
Total Comprehensive income for the period	249.12	179.04	251.74	638.37	261.65	603.89
Equity Share Capital	199.50	199.50	199.50	199.50	199.50	199.50
Reserves (excluding Revaluation Reserve as shown in Balance Sheet of previous year)	N.A.	N.A.	N.A.	N.A.	N.A.	19,432.00
Earnings per share (before extraordinary items) (of ₹ 2/- each)	2.24	1.87	2.55	6.29	2.78	6.62
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62
Earnings per share (after extraordinary items) (of ₹ 2/- each)	2.24	1.87	2.55	6.29	2.78	6.62
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62
Key standalone financial information is given below:						
Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
Income from Operations	2,518.95	2,852.98	2,961.22	7,249.45	6,751.39	9,696.51
Profit / (Loss) Before Tax	(120.87)	(48.76)	42.88	(151.76)	22.90	(35.46)
Profit / (Loss) After Tax	(81.81)	(38.60)	150.24	(108.47)	79.58	253.68
Total Comprehensive income for the period	(68.21)	(43.09)	150.46	(103.85)	72.70	217.80
Notes :						
a) The above unaudited Standalone and Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 06, 2026. The Statutory Auditors have carried out a limited review on the financial results and have expressed an unmodified conclusion thereon.						
b) The Company is no more a Non-banking financial Company. The Company operates in one primary segment i.e. Networking/ IT Products.						
c) The above is an extract of the detailed format of Quarterly and nine months ended Financial Results filed with Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites. The same can be accessed by scanning the QR code provided below.						
https://www.bseindia.com/xml-data/corpfiling/AttachLive/f69264fb-e3d6-4f2a-bb91-65153130bc72.pdf						
https://nsearchives.nseindia.com/corporate/SMARTLINK_06022026131135_Smartlink_Outcome_of_Board_Meeting_06022026.pdf						
			For and on behalf of the Board			
			K. R. Naik Executive Chairman DIN: 00002013			
Place : Mumbai Date : 06 th February, 2026						


SKF


We move people further

Efficient automotive solutions that keep the world moving

Since 1907 we have been designing and producing precision components and systems that keep vehicles efficient and durable. Today, we are focussed on extending the life of mobility and innovating a smooth future. From the smallest bearings to powertrains, we are here to help the world's leading vehicle manufacturers and aftermarket partners stay ahead of the curve.

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 FY25-26: Quarter - October 2025 to December 2025				
Revenue Growth (Standalone) 16.3% QoQ	Revenue Growth (Standalone) 3.2% YoY	PBT Growth (Standalone) 119.1% QoQ	PBT Growth (Standalone) -20.1% YoY	
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025* (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Rs. In Millions Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	13,090.6	12,561.0	49,199.2
Net Profit / (Loss) for the Period (Before Tax, Exceptional and/or Extraordinary items) # ^	964.5	1,663.6	1,470.6	7,632.0
Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary items) # ^	863.5	1,406.2	1,470.6	7,632.0
Net Profit / (Loss) for the Period After Tax (After Exceptional and/or Extraordinary items) #	620.0	1,054.9	1,095.0	5,659.1
Total Comprehensive Income for the Period [Comprehensive Profit / (Loss) for the Period (After tax) and Other Comprehensive Income (After tax)]	611.5	1,080.3	1,059.1	5,579.0
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)	-	-	-	25,485.3
Earnings Per Share (of Rs. 10/- each) (for Continuing and Discontinued Operations) -				
1. Basic: (Not to be Annualised)	12.5	21.3	22.1	114.5
2. Diluted: (Not to be Annualised)	12.5	21.3	22.1	114.5
# Demerger expenses are included as exceptional and/or extraordinary items in the above results. ^ Includes share of profit/ (loss) of associates * Effect of Demerger. For more details refer note "f"				
KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025 (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	4,959.1	5,586.8	18,453.4
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Continuing Operations	964.4	491.3	1,080.6	3,551.5
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Discontinued Operations	-	1,173.8	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax for Continuing Operations	863.4	394.1	1,080.6	3,551.5
Net Profit/(Loss) for the Period Before Tax for Discontinued Operations	-	1,013.6	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax	863.4	1,407.7	1,471.9	7,631.1
Net Profit/(Loss) for the Period After Tax for Continuing Operations	619.9	287.2	804.9	2,633.2
Net Profit/(Loss) for the Period After Tax for Discontinued Operations	-	769.3	291.4	3,024.9
Net Profit/(Loss) for the Period After Tax	619.9	1,056.5	1,096.3	5,658.1
Total Comprehensive Income for the Period [Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.4	1,081.9	1,060.4	5,578.0
a) The unaudited 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 February 05, 2025. The above unaudited financial results for the quarter ended December 31, 2025 have been reviewed by the statutory auditors of the Company.				
b) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS prescribed under Section 133 of the Companies Act, 2013 and read 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 such incremental impact as "Statutory impact of New Labour Codes" under "Exceptional items" in the unaudited financial results for the quarter and period ended December 31, 2025. The incremental impact consisting of gratuity of Rs. 24 million primarily arises due to change in wage definition. Further, the incremental impact of these changes with respect to compensated absences, assessed by the Company, on the basis of the information available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. 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.				
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. 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 impact of these changes on the basis of legal advice obtained and the best information 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 such incremental impact as "Statutory impact of New Labour Codes" under "Exceptional items" in the unaudited financial results for the quarter and period ended December 31, 2025. The incremental impact consisting of gratuity of Rs. 24 million primarily arises due to change in wage definition. Further, the incremental impact of these changes with respect to compensated absences, assessed by the Company, on the basis of the information available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. 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.				
ii. During the quarter and nine months ended December 31, 2025, the Company accounted certain demerger expenses for IT Cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of registration of land acquired under the Scheme, aggregating to Rs. 77 million in unaudited consolidated and standalone financial results, Rs. 334.4 million in unaudited consolidated financial results and Rs. 174.2 in unaudited standalone financial results, respectively, which have been included under "Exceptional items".				
e) The unaudited consolidated financial results include unaudited financial results of a wholly owned subsidiary upto period ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025.				
f) The Company has received a certified true copy of the Order dated September 26, 2025, from the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), approving the Scheme of Arrangement among SKF India Limited ("Demerged Company"), SKF India (Industrial) Limited ("Resulting Company"), and their respective shareholders and creditors under Section 230-232 and other applicable provisions of the Companies Act, 2013 and rules framed thereunder (the "Scheme"). With reference to the Scheme, the Board of Directors of the Demerged and Resulting Companies had mutually fixed appointed and effective date as October 01, 2025. The certified copy of the NCLT Order was filed with the Registrar of Companies on October 01, 2025 ("Effective Date"). Following the implementation of the Scheme, the Resulting Company has ceased to be a subsidiary of the Company with effect from October 01, 2025. The Scheme, among other provisions, entails the demerger of the Industrial Undertaking ("Demerged Undertaking") from the Demerged Company into the Resulting Company on a going concern basis. On October 02, 2025, the Resulting Company has allotted 49,437,963 fully paid-up equity shares of face value of Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. October 15, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of Rs. 10/- each for every 1 (one) fully paid-up equity share of Rs. 10/- each of the Company. The Equity Shares of the Resulting Company have been listed on Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") on December 05, 2025. Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and liabilities 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 September 30, 2025, the nine months ended December 31, 2025, the year ended March 31, 2025, and the quarter and nine months ended December 31, 2024, have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking presented as discontinued operations.				
g) On account of the demerger, the Company is in the process of transferring certain land parcels from SKF India Limited ("Demerged Company") to SKF India (Industrial) Limited ("Resulting Company"). In this regard, the Resulting Company has recognized stamp duty costs, including the estimated transfer premium payable to statutory authorities for effecting the transfer and registration of the land acquired under the Scheme, amounting to Rs. 14,392.2 million. Although the primary responsibility for the payment of the transfer premium rests with the Demerged Company, the Boards of Directors of both entities have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer.				
h) The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025 are available on the BSE 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: February 05, 2026 Place: Pune				
			SKF India Limited Shailesh Sharma Managing Director	
			Ahmedabad	

Viyash						
VIYASH SCIENTIFIC LIMITED (Formerly known as Sequent Scientific Limited)						
Regd. Office: 3rd Floor, Srivalli's Corporate, Plot No. 290,Road No. 6, SYN 33 34P TO 39, Guttala Begumpet, Jubilee Hills, Shaikpet, Hyderabad-500033, Telangana, India. E-mail: investorrelations@sequent.in, E-mail: info@viyash.com, Website: www.sequent.in Tel No.: +91 40 23635000 CIN: L99999TS1985PLC196357						
EXTRACT OF THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 30-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-Dec-2025	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	8,584.10	8,503.00	7,740.30	25,003.50	22,345.30	30,068.40
Profit before tax and exceptional items	1,143.30	1,040.70	273.70	2,679.90	570.50	947.40
Profit before tax and after exceptional items	730.70	1,023.70	244.80	2,237.80	498.40	131.80
Profit after tax	485.20	729.00	419.40	1,582.70	479.50	157.70
Total comprehensive income / (loss), net of tax	514.30	1,033.70	(123.30)	2,261.50	(156.30)	308.00
Equity share capital	872.20	503.30	500.50	872.20	500.50	500.60
Other equity						23,815.30
Earnings per equity share:(face value of ₹ 2 each) (not annualised)						
Basic (in ₹)	0.89	1.28	1.04	2.91	1.15	0.54
Diluted (in ₹)	0.87	1.26	1.01	2.87	1.13	0.53
SUMMARIZED UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 31-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-dec-2024	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	3,416.40	3,397.50	3,380.50	10,095.70	9,660.20	13,103.40
Profit before tax and exceptional items	518.70	343.70	365.30	1,116.80	865.80	1,306.40
Profit before tax and after exceptional items	106.10	326.70	336.40	674.70	793.70	491.70
Profit / (loss) after tax	(0.80)	228.40	511.30	400.60	778.60	584.90
Total comprehensive income / (loss), net of tax	(3.30)	229.00	511.00	398.80	791.90	581.70
*1. The above information has been extracted from the detailed financial results for the quarter and nine months ended 31 December 2025 which have been reviewed by the Audit Committee and approved by the Board of Directors and filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.						
2. The Board of Directors of the Company at their meeting held on 26 September 2024 have approved the Composite Scheme of Amalgamation (the 'Scheme') amongst the Company, erstwhile Sequent Research Limited (wholly owned subsidiary of the Company), Viyash Life Sciences Private Limited, Symed Labs Limited, Vandana Life Sciences Private Limited, Appcure Labs Private Limited, Vindhya Pharma (India) Private Limited, SV Labs Private Limited, Vindhya Organics Private Limited, Genin Life Sciences Private Limited (referred to as 'transferor Companies') in terms of Section 230-232 and other applicable provisions of Companies Act, 2013. The Hon'ble National Company Law Tribunal (NCLT), Hyderabad vide its order dated 18 November 2025 sanctioned the Scheme with an Appointed date of 01 April 2025. The Scheme has become effective on 16 December 2025 upon filing of the certified true copy of the order with the Registrar of Companies Hyderabad. The effect of the Scheme has been given in the financial results for the quarter and nine months ended 31 December 2025. As per the terms of the Scheme, the Company has allotted 18,19,21,827 fully paid-up equity shares of face value of ₹ 2 each, as per the share exchange ratio of 56 fully paid-up equity shares of face value of ₹ 2 each of the Company for every 100 fully paid-up equity shares of face value of ₹ 10 each held by eligible shareholders of erstwhile Viyash Life Sciences Private Limited as on the record date. The Company has also allotted 2,03,41,257 warrants under the Scheme to eligible warrant holder of erstwhile Viyash Life Sciences Private Limited as per the Warrant exchange ratio of 56 warrants of the Company for every 100 warrants held in erstwhile Viyash Life Sciences Private Limited and received a consideration of ₹ 925 million during the quarter ended 31 December 2025 (representing 25% on Warrant consideration as per the Scheme). The Company has accounted for the business combination transaction using the 'Pooling of interest method' as given under Appendix C to Ind AS 103, 'Business Combinations of Entities under Common Control', in accordance with the accounting treatment prescribed in the Scheme. Accordingly, the financial results in respect of the preceding / corresponding prior periods have been restated as if the aforesaid business combination had occurred from the beginning of the preceding period i.e. 01 April 2024.						
3. The full format of the financial results for the quarter and nine months ended 31 December 2025 are available on the Stock Exchange websites (www.bseindia.com & www.nseindia.com) and Company's website (www.sequent.in)."						
				For Viyash Scientific Limited (Formerly known as Sequent Scientific Limited)		
				Dr. Hari Babu Bodepudi Managing Director and Gr CEO DIN 01119687		
Hyderabad, 05 February 2026						

SMARTLINK HOLDINGS LIMITED						
CIN : L26109GA1993PLC001341						
Registered office: L-7, Verna Industrial Estate, Verna, Goa - 403 722						
Website: www.smartlinkholdings.com						
EXTRACT OF STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 ST DECEMBER, 2025						
(₹ in Lakhs)						
Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
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Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) for the period (after Exceptional and/or Extraordinary items before tax)	278.46	271.38	181.44	835.76	294.74	533.17
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Total Comprehensive income for the period	249.12	179.04	251.74	638.37	261.65	603.89
Equity Share Capital	199.50	199.50	199.50	199.50	199.50	199.50
Reserves (excluding Revaluation Reserve as shown in Balance Sheet of previous year)	N.A.	N.A.	N.A.	N.A.	N.A.	19,432.00
Earnings per share (before extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62
Earnings per share (after extraordinary items) (of ₹ 2/- each)						
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Income from Operations	2,518.95	2,852.98	2,961.22	7,249.45	6,751.39	9,696.51
Profit / (Loss) Before Tax	(120.87)	(48.76)	42.88	(151.76)	22.90	(35.46)
Profit / (Loss) After Tax	(81.81)	(38.60)	150.24	(108.47)	79.58	253.68
Total Comprehensive income for the period	(68.21)	(43.09)	150.46	(103.85)	72.70	217.80
Notes :						
a) The above unaudited Standalone and Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 06, 2026. The Statutory Auditors have carried out a limited review on the financial results and have expressed an unmodified conclusion thereon.						
b) The Company is no more a Non-banking financial Company. The Company operates in one primary segment i.e. Networking/ IT Products.						
c) The above is an extract of the detailed format of Quarterly and nine months ended Financial Results filed with Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites. The same can be accessed by scanning the QR code provided below.						
https://www.bseindia.com/xml-data/corpfiling/AttachLive/f69264fb-e3d6-4f2a-bb91-65153130bc72.pdf						
https://nsearchives.nseindia.com/corporate/SMARTLINK_06022026131135_Smartlink_Outcome_of_Board_Meeting_06022026.pdf						
						
			For and on behalf of the Board			
			K. R. Naik Executive Chairman DIN: 00002013			
Place : Mumbai						
Date : 06 th February, 2026						

SKF


We move people further

Efficient automotive solutions that keep the world moving



Since 1907 we have been designing and producing precision components and systems that keep vehicles efficient and durable. Today, we are focussed on extending the life of mobility and innovating a smooth future. From the smallest bearings to powertrains, we are here to help the world's leading vehicle manufacturers and aftermarket partners stay ahead of the curve.

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				
FY25-26: Quarter - October 2025 to December 2025				
Revenue Growth (Standalone) 16.3% QoQ	Revenue Growth (Standalone) 3.2% YoY	PBT Growth (Standalone) 119.1% QoQ	PBT Growth (Standalone) -20.1% YoY	
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025* (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Rs. in Millions Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	13,090.6	12,561.0	49,199.2
Net Profit / (Loss) for the Period (Before Tax, Exceptional and/or Extraordinary Items) # ^	964.5	1,663.6	1,470.6	7,632.0
Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary Items) # ^	863.5	1,406.2	1,470.6	7,632.0
Net Profit / (Loss) for the Period After Tax (After Exceptional and/or Extraordinary Items) #	620.0	1,054.9	1,095.0	5,659.1
Total Comprehensive Income for the Period [Comprehensive Profit / (Loss) for the Period (After Tax) and Other Comprehensive Income (After tax)]	611.5	1,080.3	1,059.1	5,579.0
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)	-	-	-	25,485.3
Earnings Per Share (of Rs. 10/- each) (for Continuing and Discontinued Operations) -				
1. Basic: (Not to be Annualised)	12.5	21.3	22.1	114.5
2. Diluted: (Not to be Annualised)	12.5	21.3	22.1	114.5
# Demerger expenses are included as exceptional and/or extraordinary items in the above results ^ Includes share of profit/ (loss) of associates * Effect of Demerger. For more details refer note "I"				
KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025 (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	4,959.1	5,586.8	18,453.4
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Continuing Operations	964.4	491.3	1,080.6	3,551.5
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Discontinued Operations	-	1,173.8	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax for Continuing Operations	863.4	394.1	1,080.6	3,551.5
Net Profit/(Loss) for the Period Before Tax for Discontinued Operations	-	1,013.6	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax	863.4	1,407.7	1,471.9	7,631.1
Net Profit/(Loss) for the Period After Tax for Continuing Operations	619.9	287.2	804.9	2,633.2
Net Profit/(Loss) for the Period After Tax for Discontinued Operations	-	769.3	291.4	3,024.9
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Total Comprehensive Income for the Period [Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.4	1,081.9	1,060.4	5,578.0
a) The unaudited 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 February 05, 2026. The above unaudited financial results for the quarter ended December 31, 2025 have been reviewed by the statutory auditors of the Company.				
b) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and read with Rules framed thereunder and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.				
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. 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 impact of these changes on the basis of legal advice obtained and the best information 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 such incremental impact as 'Statutory impact of new Labour Codes' under 'Exceptional Items' in the unaudited financial results for the quarter and period ended December 31, 2025. The incremental impact consisting of gratuity of Rs. 24 million primarily arises due to change in wage definition. Further, the incremental impact of these changes with respect to compensated absences, assessed by the Company, on the basis of the information available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. 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.				
ii. During the quarter and nine months ended December 31, 2025, the Company accounted certain demerger expenses for IT Cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of registration of land acquired under the Scheme, aggregating to Rs. 77 million in unaudited consolidated and standalone financial results, Rs. 334.4 million in unaudited consolidated financial results and Rs. 174.2 in unaudited standalone financial results, respectively, which have been included under 'Exceptional Items'.				
e) The unaudited consolidated financial results include unaudited financial results of a wholly owned subsidiary upto period ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025.				
f) The Company has received a certified true copy of the Order dated September 26, 2025, from the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), approving the Scheme of Arrangement among SKF India Limited ("Demerged Company"), SKF India (Industrial) Limited ("Resulting Company"), and their respective shareholders and creditors under Section 230-232 and other applicable provisions of the Companies Act, 2013 and ruled framed thereunder (the "Scheme"). With reference to the Scheme, the Board of Directors of the Demerged and Resulting Companies had mutually fixed appointed and effective date as October 01, 2025. The certified copy of the NCLT Order was filed with the Registrar of Companies on October 01, 2025 ("Effective Date"). Following the implementation of the Scheme, the Resulting Company has ceased to be a subsidiary of the Company with effect from October 01, 2025. The Scheme, among other provisions, entails the demerger of the Industrial Undertaking ("Demerged Undertaking") from the Demerged Company into the Resulting Company on a going concern basis. On October 02, 2025, the Resulting Company has allotted 49,437,963 fully paid-up equity shares of face value of Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. October 15, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of Rs. 10/- each for every 1 (one) fully paid-up equity share of Rs. 10/- each of the Company. The Equity Shares of the Resulting Company have been listed on Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") on December 05, 2025. Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and liabilities 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 September 30, 2025, the nine months ended December 31, 2025, the year ended March 31, 2025, and the quarter and nine months ended December 31, 2024, have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking presented as discontinued operations.				
g) On account of the demerger, the Company is in the process of transferring certain land parcels from SKF India Limited ("Demerged Company") to SKF India (Industrial) Limited ("Resulting Company"). In this regard, the Resulting Company has recognized stamp duty costs, including the estimated transfer premium payable to statutory authorities for effecting the transfer and registration of the land acquired under the Scheme, amounting to Rs. 1,639.2 million. Although the primary responsibility for the payment of the transfer premium rests with the Demerged Company, the Boards of Directors of both entities have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer.				
h) The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025 are available on the BSE 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: February 05, 2026 Place: Pune				
epaper.financialexpress.com				
BENGALURU				
SKF India Limited Shailash Sharma Managing Director				

Viyash						
VIYASH SCIENTIFIC LIMITED (Formerly known as Sequent Scientific Limited)						
Regd. Office: 3rd Floor, Srivalli's Corporate, Plot No. 290, Road No. 6, SYN 33 34P TO 39, Guttala Begumpet, Jubilee Hills, Shaikpet, Hyderabad-500033, Telangana, India. E-mail: investorrelations@sequent.in, E-mail: info@viyash.com, Website: www.sequent.in Tel No.: +91 40 23635000 CIN: L99999TS1985PLC196357						
EXTRACT OF THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 30-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-Dec-2025	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	8,584.10	8,503.00	7,740.30	25,003.50	22,345.30	30,068.40
Profit before tax and exceptional items	1,143.30	1,040.70	273.70	2,679.90	570.50	947.40
Profit before tax and after exceptional items	730.70	1,023.70	244.80	2,237.80	498.40	131.80
Profit after tax	485.20	729.00	419.40	1,582.70	479.50	157.70
Total comprehensive income / (loss), net of tax	514.30	1,033.70	(123.30)	2,261.50	(156.30)	308.00
Equity share capital	872.20	503.30	500.50	872.20	500.50	500.60
Other equity						23,815.30
Earnings per equity share: (face value of ₹ 2 each) (not annualised)						
Basic (in ₹)	0.89	1.28	1.04	2.91	1.15	0.54
Diluted (in ₹)	0.87	1.26	1.01	2.87	1.13	0.53
SUMMARIZED UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 31-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-Dec-2024	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	3,416.40	3,397.50	3,380.50	10,095.70	9,660.20	13,103.40
Profit before tax and exceptional items	518.70	343.70	365.30	1,116.80	865.80	1,306.40
Profit before tax and after exceptional items	106.10	326.70	336.40	674.70	793.70	491.70
Profit / (loss) after tax	(0.80)	228.40	511.30	400.60	778.60	584.90
Total comprehensive income / (loss), net of tax	(3.30)	229.00	511.00	398.80	791.90	581.70
*1. The above information has been extracted from the detailed financial results for the quarter and nine months ended 31 December 2025 which have been reviewed by the Audit Committee and approved by the Board of Directors and filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.						
2. The Board of Directors of the Company at their meeting held on 26 September 2024 have approved the Composite Scheme of Amalgamation (the 'Scheme') amongst the Company, erstwhile Sequent Research Limited (wholly owned subsidiary of the Company), Viyash Life Sciences Private Limited, Symed Labs Limited, Vandana Life Sciences Private Limited, Appcure Labs Private Limited, Vindhya Pharma (India) Private Limited, SV Labs Private Limited, Vindhya Organics Private Limited, Genin Life Sciences Private Limited (referred to as transferor Companies) in terms of Section 230-232 and other applicable provisions of Companies Act, 2013.						
The Hon'ble National Company Law Tribunal (NCLT), Hyderabad vide its order dated 18 November 2025 sanctioned the Scheme with an Appointed date of 01 April 2025. The Scheme has become effective on 16 December 2025 upon filing of the certified true copy of the order with the Registrar of Companies Hyderabad. The effect of the Scheme has been given in the financial results for the quarter and nine months ended 31 December 2025. As per the terms of the Scheme, the Company has allotted 18,19,21,827 fully paid-up equity shares of face value of ₹ 2 each, as per the share exchange ratio of 56 fully paid-up equity shares of face value of ₹ 2 each of the Company for every 100 fully paid-up equity shares of face value of ₹ 10 each held by eligible shareholders of erstwhile Viyash Life Sciences Private Limited as on the record date. The Company has also allotted 2,03,41,257 warrants under the Scheme to eligible warrant holder of erstwhile Viyash Life Sciences Private Limited as per the Warrant exchange ratio of 56 warrants of the Company for every 100 warrants held in erstwhile Viyash Life Sciences Private Limited and received a consideration of ₹ 925 million during the quarter ended 31 December 2025 (representing 25% on Warrant consideration as per the Scheme).						
The Company has accounted for the business combination transaction using the 'Pooling of interest method' as given under Appendix C to Ind AS 103, 'Business Combinations of Entities under Common Control', in accordance with the accounting treatment prescribed in the Scheme. Accordingly, the financial results in respect of the preceding / corresponding prior periods have been restated as if the aforesaid business combination had occurred from the beginning of the preceding period i.e. 01 April 2024.						
3. The full format of the financial results for the quarter and nine months ended 31 December 2025 are available on the Stock Exchange websites (www.bseindia.com & www.nseindia.com) and Company's website (www.sequent.in)."						
			For Viyash Scientific Limited (Formerly known as Sequent Scientific Limited)			
			Dr. Hari Babu Bodepudi Managing Director and Gr CEO DIN 01119687			
Hyderabad, 05 February 2026						

SMARTLINK HOLDINGS LIMITED						
CIN : L26109GA1993PLC001341						
Registered office: L-7, Verna Industrial Estate, Verna, Goa - 403 722						
Website: www.smartlinkholdings.com						
EXTRACT OF STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 ST DECEMBER, 2025						
(₹ in Lakhs)						
Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
Total income from operations (net)	6,578.68	7,257.01	5,641.50	17,868.71	15,793.41	22,643.64
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) for the period (after Exceptional and/or Extraordinary items before tax)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) after taxes, after extraordinary items	223.92	186.33	254.33	627.76	276.95	660.51
Total Comprehensive income for the period	249.12	179.04	251.74	638.37	261.65	603.89
Equity Share Capital	199.50	199.50	199.50	199.50	199.50	199.50
Reserves (excluding Revaluation Reserve as shown in Balance Sheet of previous year)	N.A.	N.A.	N.A.	N.A.	N.A.	19,432.00
Earnings per share (before extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62
Earnings per share (after extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62

Key standalone financial information is given below:

Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
Income from Operations	2,518.95	2,852.98	2,961.22	7,249.45	6,751.39	9,696.51
Profit / (Loss) Before Tax	(120.87)	(48.76)	42.88	(151.76)	22.90	(35.46)
Profit / (Loss) After Tax	(81.81)	(38.60)	150.24	(108.47)	79.58	253.68
Total Comprehensive income for the period	(68.21)	(43.09)	150.46	(103.85)	72.70	217.80

Notes :


a) The above unaudited Standalone and Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 06, 2026. The Statutory Auditors have carried out a limited review on the financial results and have expressed an unmodified conclusion thereon.

b) The Company is no more a Non-banking financial Company. The Company operates in one primary segment i.e. Networking/ IT Products.

c) The above is an extract of the detailed format of Quarterly and nine months ended Financial Results filed with Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites. The same can be accessed by scanning the QR code provided below.

<https://www.bseindia.com/xml-data/corpfiling/AttachLive/f69264fb-e3d6-4f2a-bb91-65153130bc72.pdf>

https://nsearchives.nseindia.com/corporate/SMARTLINK_06022026131135_Smartlink_Outcome_of_Board_Meeting_06022026.pdf



For and on behalf of the Board

K. R. Naik
Executive Chairman
DIN: 00002013

Place : Mumbai
Date : 06th February, 2026




We move people further

Efficient automotive solutions that keep the world moving



Since 1907 we have been designing and producing precision components and systems that keep vehicles efficient and durable. Today, we are focussed on extending the life of mobility and innovating a smooth future. From the smallest bearings to powertrains, we are here to help the world's leading vehicle manufacturers and aftermarket partners stay ahead of the curve.

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				
FY25-26: Quarter - October 2025 to December 2025				
Revenue Growth (Standalone) 16.3% QoQ	Revenue Growth (Standalone) 3.2% YoY	PBT Growth (Standalone) 119.1% QoQ	PBT Growth (Standalone) -20.1% YoY	
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025* (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Rs. in Millions Year Ended March 31, 2025 (Audited)
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ii. During the quarter and nine months ended December 31, 2025, the Company accounted certain demerger expenses for IT Cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of land acquired under the Scheme, aggregating to Rs. 77 million in unaudited consolidated and standalone financial results, Rs. 334.4 million in unaudited consolidated financial results and Rs. 174.2 in unaudited standalone financial results, respectively, which have been included under 'Exceptional Items'.				
e) The unaudited consolidated financial results include unaudited financial results of a wholly owned subsidiary upto period ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025.				
f) The Company has received a certified true copy of the Order dated September 26, 2025, from the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), approving the Scheme of Arrangement among SKF India Limited ("Demerged Company"), SKF India (Industrial) Limited ("Resulting Company"), and their respective shareholders and creditors under Section 230-232 and other applicable provisions of the Companies Act, 2013 and ruled framed thereunder (the 'Scheme'). With reference to the Scheme, the Board of Directors of the Demerged and Resulting Companies had mutually fixed appointed and effective date as October 01, 2025. The certified copy of the NCLT Order was filed with the Registrar of Companies on October 01, 2025 ('Effective Date'). Following the implementation of the Scheme, the Resulting Company has ceased to be a subsidiary of the Company with effect from October 01, 2025. The Scheme, among other provisions, entails the demerger of the Industrial Undertaking ("Demerged Undertaking") from the Demerged Company into the Resulting Company on a going concern basis. On October 02, 2025, the Resulting Company has allotted 49,437,963 fully paid-up equity shares of face value Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. October 15, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of Rs. 10/- each for every 1 (one) fully paid-up equity share of Rs. 10/- each of the Company. The Equity Shares of the Resulting Company have been listed on Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") on December 05, 2025. Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and liabilities 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 September 30, 2025, the nine months ended December 31, 2025, the year ended March 31, 2025, and the quarter and nine months ended December 31, 2024, have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking presented as discontinued operations.				
g) On account of the demerger, the Company is in the process of transferring certain land parcels from SKF India Limited ("Demerged Company") to SKF India (Industrial) Limited ("Resulting Company"). In this regard, the Resulting Company has recognized stamp duty costs, including the estimated transfer premium payable to statutory authorities for effecting the transfer and registration of the land acquired under the Scheme, amounting to Rs. 1,639.2 million. Although the primary responsibility for the payment of the transfer premium rests with the Demerged Company, the Boards of Directors of both entities have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer.				
h) The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025 are available on the BSE 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: February 05, 2026 Place: Pune				
SKF India Limited Shailesh Sharma Managing Director				
Chandigarh				

Viyash						
VIYASH SCIENTIFIC LIMITED (Formerly known as Sequent Scientific Limited)						
Regd. Office: 3rd Floor, Srivalli's Corporate, Plot No. 290,Road No. 6, SYN 33 34P TO 39, Guttala Begumpet, Jubilee Hills, Shaikpet, Hyderabad-500033, Telangana, India. E-mail: investorrelations@sequent.in, E-mail: info@viyash.com, Website: www.sequent.in Tel No.: +91 40 23635000 CIN: L99999TS1985PLC196357						
EXTRACT OF THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 30-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-Dec-2025	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	8,584.10	8,503.00	7,740.30	25,003.50	22,345.30	30,068.40
Profit before tax and exceptional items	1,143.30	1,040.70	273.70	2,679.90	570.50	947.40
Profit before tax and after exceptional items	730.70	1,023.70	244.80	2,237.80	498.40	131.80
Profit after tax	485.20	729.00	419.40	1,582.70	479.50	157.70
Total comprehensive income / (loss), net of tax	514.30	1,033.70	(123.30)	2,261.50	(156.30)	308.00
Equity share capital	872.20	503.30	500.50	872.20	500.50	500.60
Other equity						23,815.30
Earnings per equity share:(face value of ₹ 2 each) (not annualised)						
Basic (in ₹)	0.89	1.28	1.04	2.91	1.15	0.54
Diluted (in ₹)	0.87	1.26	1.01	2.87	1.13	0.53
SUMMARIZED UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 31-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-dec-2024	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	3,416.40	3,397.50	3,380.50	10,095.70	9,660.20	13,103.40
Profit before tax and exceptional items	518.70	343.70	365.30	1,116.80	865.80	1,306.40
Profit before tax and after exceptional items	106.10	326.70	336.40	674.70	793.70	491.70
Profit / (loss) after tax	(0.80)	228.40	511.30	400.60	778.60	584.90
Total comprehensive income / (loss), net of tax	(3.30)	229.00	511.00	398.80	791.90	581.70
*1. The above information has been extracted from the detailed financial results for the quarter and nine months ended 31 December 2025 which have been reviewed by the Audit Committee and approved by the Board of Directors and filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.						
2. The Board of Directors of the Company at their meeting held on 26 September 2024 have approved the Composite Scheme of Amalgamation (the 'Scheme') amongst the Company, erstwhile Sequent Research Limited (wholly owned subsidiary of the Company), Viyash Life Sciences Private Limited, Symed Labs Limited, Vandana Life Sciences Private Limited, Appcure Labs Private Limited, Vindhya Pharma (India) Private Limited, SV Labs Private Limited, Vindhya Organics Private Limited, Genin Life Sciences Private Limited (referred to as 'transferor Companies') in terms of Section 230-232 and other applicable provisions of Companies Act, 2013.						
The Hon'ble National Company Law Tribunal (NCLT), Hyderabad vide its order dated 18 November 2025 sanctioned the Scheme with an Appointed date of 01 April 2025. The Scheme has become effective on 16 December 2025 upon filing of the certified true copy of the order with the Registrar of Companies Hyderabad. The effect of the Scheme has been given in the financial results for the quarter and nine months ended 31 December 2025. As per the terms of the Scheme, the Company has allotted 18,19,21,827 fully paid-up equity shares of face value of ₹ 2 each, as per the share exchange ratio of 56 fully paid-up equity shares of face value of ₹ 2 each of the Company for every 100 fully paid-up equity shares of face value of ₹ 10 each held by eligible shareholders of erstwhile Viyash Life Sciences Private Limited as on the record date. The Company has also allotted 2,03,41,257 warrants under the Scheme to eligible warrant holder of erstwhile Viyash Life Sciences Private Limited as per the Warrant exchange ratio of 56 warrants of the Company for every 100 warrants held in erstwhile Viyash Life Sciences Private Limited and received a consideration of ₹ 925 million during the quarter ended 31 December 2025 (representing 25% on Warrant consideration as per the Scheme).						
The Company has accounted for the business combination transaction using the 'Pooling of interest method' as given under Appendix C to Ind AS 103, 'Business Combinations of Entities under Common Control', in accordance with the accounting treatment prescribed in the Scheme. Accordingly, the financial results in respect of the preceding / corresponding prior periods have been restated as if the aforesaid business combination had occurred from the beginning of the preceding period i.e. 01 April 2024.						
3. The full format of the financial results for the quarter and nine months ended 31 December 2025 are available on the Stock Exchange websites (www.bseindia.com & www.nseindia.com) and Company's website (www.sequent.in)."						
				For Viyash Scientific Limited (Formerly known as Sequent Scientific Limited)		
Hyderabad, 05 February 2026				Dr. Hari Babu Bodepudi Managing Director and Gr CEO DIN 01119687		

SMARTLINK HOLDINGS LIMITED						
CIN : L26109GA1993PLC001341 Registered office: L-7, Verna Industrial Estate, Verna, Goa - 403 722 Website: www.smartlinkholdings.com						
EXTRACT OF STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 ST DECEMBER, 2025						
(₹ in Lakhs)						
Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
Total income from operations (net)	6,578.68	7,257.01	5,641.50	17,868.71	15,793.41	22,643.64
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) for the period (after Exceptional and/or Extraordinary items before tax)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) after taxes, after extraordinary items	223.92	186.33	254.33	627.76	276.95	660.51
Total Comprehensive income for the period	249.12	179.04	251.74	638.37	261.65	603.89
Equity Share Capital	199.50	199.50	199.50	199.50	199.50	199.50
Reserves (excluding Revaluation Reserve as shown in Balance Sheet of previous year)	N.A.	N.A.	N.A.	N.A.	N.A.	19,432.00
Earnings per share (before extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62
Earnings per share (after extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62
Key standalone financial information is given below:						
Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
Income from Operations	2,518.95	2,852.98	2,961.22	7,249.45	6,751.39	9,696.51
Profit / (Loss) Before Tax	(120.87)	(48.76)	42.88	(151.76)	22.90	(35.46)
Profit / (Loss) After Tax	(81.81)	(38.60)	150.24	(108.47)	79.58	253.68
Total Comprehensive income for the period	(68.21)	(43.09)	150.46	(103.85)	72.70	217.80
Notes :						
a) The above unaudited Standalone and Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 06, 2026. The Statutory Auditors have carried out a limited review on the financial results and have expressed an unmodified conclusion thereon.						
b) The Company is no more a Non-banking financial Company. The Company operates in one primary segment i.e. Networking/ IT Products.						
c) The above is an extract of the detailed format of Quarterly and nine months ended Financial Results filed with Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites. The same can be accessed by scanning the QR code provided below.						
https://www.bseindia.com/xml-data/corpfiling/AttachLive/f69264fb-e3d6-4f2a-bb91-65153130bc72.pdf https://nsearchives.nseindia.com/corporate/SMARTLINK_06022026131135_Smartlink_Outcome_of_Board_Meeting_06022026.pdf						
				For and on behalf of the Board		
				K. R. Naik Executive Chairman DIN: 00002013		
Place : Mumbai Date : 06 th February, 2026						


SKF

We move people further

Efficient automotive solutions that keep the world moving

Since 1907 we have been designing and producing precision components and systems that keep vehicles efficient and durable. Today, we are focussed on extending the life of mobility and innovating a smooth future. From the smallest bearings to powertrains, we are here to help the world's leading vehicle manufacturers and aftermarket partners stay ahead of the curve.

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				
FY25-26: Quarter - October 2025 to December 2025				
Revenue Growth (Standalone) 16.3% QoQ	Revenue Growth (Standalone) 3.2% YoY	PBT Growth (Standalone) 119.1% QoQ	PBT Growth (Standalone) -20.1% YoY	
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025* (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Rs. in Millions Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	13,090.6	12,561.0	49,199.2
Net Profit / (Loss) for the Period (Before Tax, Exceptional and/or Extraordinary Items) # ^	964.5	1,663.6	1,470.6	7,632.0
Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary Items) # ^	863.5	1,406.2	1,470.6	7,632.0
Net Profit / (Loss) for the Period After Tax (After Exceptional and/or Extraordinary Items) #	620.0	1,054.9	1,095.0	5,659.1
Total Comprehensive Income for the Period [Comprehensive Profit / (Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.5	1,080.3	1,059.1	5,579.0
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)	-	-	-	25,485.3
Earnings Per Share (of Rs. 10/- each) (for Continuing and Discontinued Operations) -				
1. Basic: (Not to be Annualised)	12.5	21.3	22.1	114.5
2. Diluted: (Not to be Annualised)	12.5	21.3	22.1	114.5
# Demerger expenses are included as exceptional and/or extraordinary items in the above results ^ Includes share of profit/ (loss) of associates * Effect of Demerger. For more details refer note "I"				
KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025 (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	4,959.1	5,586.8	18,453.4
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Continuing Operations	964.4	491.3	1,080.6	3,551.5
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Discontinued Operations	-	1,173.8	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax for Continuing Operations	863.4	394.1	1,080.6	3,551.5
Net Profit/(Loss) for the Period Before Tax for Discontinued Operations	-	1,013.6	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax	863.4	1,407.7	1,471.9	7,631.1
Net Profit/(Loss) for the Period After Tax for Continuing Operations	619.9	287.2	804.9	2,633.2
Net Profit/(Loss) for the Period After Tax for Discontinued Operations	-	769.3	291.4	3,024.9
Net Profit/(Loss) for the Period After Tax	619.9	1,056.5	1,096.3	5,658.1
Total Comprehensive Income for the Period [Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.4	1,081.9	1,060.4	5,578.0
a) The unaudited 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 February 05, 2026. The above unaudited financial results for the quarter ended December 31, 2025 have been reviewed by the statutory auditors of the Company.				
b) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and read with Rules framed thereunder and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (from time to time).				
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. 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 impact of these changes on the basis of legal advice obtained and the best information 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 such incremental impact as 'Statutory impact of new Labour Codes' under 'Exceptional Items' in the unaudited financial results for the quarter and period ended December 31, 2025. The incremental impact consisting of gratuity of Rs. 24 million primarily arises due to change in wage definition. Further, the incremental impact of these changes with respect to compensated absences, assessed by the Company, on the basis of the information available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. 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.				
ii. During the quarter and nine months ended December 31, 2025, the Company accounted certain demerger expenses for IT Cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of registration of land acquired under the Scheme, aggregating to Rs. 77 million in unaudited consolidated and standalone financial results, Rs. 334.4 million in unaudited consolidated financial results and Rs. 174.2 in unaudited standalone financial results, respectively, which have been included under 'Exceptional Items'.				
e) The unaudited consolidated financial results include unaudited financial results of a wholly owned subsidiary upto period ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025.				
f) The Company has received a certified true copy of the Order dated September 26, 2025, from the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), approving the Scheme of Arrangement among SKF India Limited ("Demerged Company"), SKF India (Industrial) Limited ("Resulting Company"), and their respective shareholders and creditors under Section 230-232 and other applicable provisions of the Companies Act, 2013 and ruled framed thereunder (the "Scheme"). With reference to the Scheme, the Board of Directors of the Demerged and Resulting Companies had mutually fixed appointed and effective date as October 01, 2025. The certified copy of the NCLT Order was filed with the Registrar of Companies on October 01, 2025 ("Effective Date"). Following the implementation of the Scheme, the Resulting Company has ceased to be a subsidiary of the Company with effect from October 01, 2025. The Scheme, among other provisions, entails the demerger of the Industrial Undertaking ("Demerged Undertaking") from the Demerged Company into the Resulting Company on a going concern basis. On October 02, 2025, the Resulting Company has allotted 49,437,963 fully paid-up equity shares of face value of Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. October 15, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of Rs. 10/- each for every 1 (one) fully paid-up equity share of Rs. 10/- each of the Company. The Equity Shares of the Resulting Company have been listed on Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") on December 05, 2025. Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and liabilities 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 September 30, 2025, the nine months ended December 31, 2025, the year ended March 31, 2025, and the quarter and nine months ended December 31, 2024, have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking presented as discontinued operations.				
g) On account of the demerger, the Company is in the process of transferring certain land parcels from SKF India Limited ("Demerged Company") to SKF India (Industrial) Limited ("Resulting Company"). In this regard, the Resulting Company has recognized stamp duty costs, including the estimated transfer premium payable to statutory authorities for effecting the transfer and registration of the land acquired under the Scheme, amounting to Rs. 1,639.2 million. Although the primary responsibility for the payment of the transfer premium rests with the Demerged Company, the Boards of Directors of both entities have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer.				
h) The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025 are available on the BSE 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: February 05, 2026 Place: Pune				
epaper.financialexpress.com				
CHENNAI / KOCHI				
SKF India Limited Shailash Sharma Managing Director				

Viyash						
VIYASH SCIENTIFIC LIMITED (Formerly known as Sequent Scientific Limited)						
Regd. Office: 3rd Floor, Srivalli's Corporate, Plot No. 290,Road No. 6, SYN 33 34P TO 39, Guttala Begumpet, Jubilee Hills, Shaikpet, Hyderabad-500033, Telangana, India. E-mail: investorrelations@sequent.in, E-mail: info@viyash.com, Website: www.sequent.in Tel No.: +91 40 23635000 CIN: L99999TS1985PLC196357						
EXTRACT OF THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 30-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-Dec-2025	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	8,584.10	8,503.00	7,740.30	25,003.50	22,345.30	30,068.40
Profit before tax and exceptional items	1,143.30	1,040.70	273.70	2,679.90	570.50	947.40
Profit before tax and after exceptional items	730.70	1,023.70	244.80	2,237.80	498.40	131.80
Profit after tax	485.20	729.00	419.40	1,582.70	479.50	157.70
Total comprehensive income / (loss), net of tax	514.30	1,033.70	(123.30)	2,261.50	(156.30)	308.00
Equity share capital	872.20	503.30	500.50	872.20	500.50	500.60
Other equity						23,815.30
Earnings per equity share:(face value of ₹ 2 each) (not annualised)						
Basic (in ₹)	0.89	1.28	1.04	2.91	1.15	0.54
Diluted (in ₹)	0.87	1.26	1.01	2.87	1.13	0.53
SUMMARIZED UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 31-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-dec-2024	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	3,416.40	3,397.50	3,380.50	10,095.70	9,660.20	13,103.40
Profit before tax and exceptional items	518.70	343.70	365.30	1,116.80	865.80	1,306.40
Profit before tax and after exceptional items	106.10	326.70	336.40	674.70	793.70	491.70
Profit / (loss) after tax	(0.80)	228.40	511.30	400.60	778.60	584.90
Total comprehensive income / (loss), net of tax	(3.30)	229.00	511.00	398.80	791.90	581.70
*1. The above information has been extracted from the detailed financial results for the quarter and nine months ended 31 December 2025 which have been reviewed by the Audit Committee and approved by the Board of Directors and filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.						
2. The Board of Directors of the Company at their meeting held on 26 September 2024 have approved the Composite Scheme of Amalgamation (the 'Scheme') amongst the Company, erstwhile Sequent Research Limited (wholly owned subsidiary of the Company), Viyash Life Sciences Private Limited, Symed Labs Limited, Vandana Life Sciences Private Limited, Appcure Labs Private Limited, Vindhya Pharma (India) Private Limited, SV Labs Private Limited, Vindhya Organics Private Limited, Genin Life Sciences Private Limited (referred to as 'transferor Companies') in terms of Section 230-232 and other applicable provisions of Companies Act, 2013.						
The Hon'ble National Company Law Tribunal (NCLT), Hyderabad vide its order dated 18 November 2025 sanctioned the Scheme with an Appointed date of 01 April 2025. The Scheme has become effective on 16 December 2025 upon filing of the certified true copy of the order with the Registrar of Companies Hyderabad. The effect of the Scheme has been given in the financial results for the quarter and nine months ended 31 December 2025. As per the terms of the Scheme, the Company has allotted 18,19,21,827 fully paid-up equity shares of face value of ₹ 2 each, as per the share exchange ratio of 56 fully paid-up equity shares of face value of ₹ 2 each of the Company for every 100 fully paid-up equity shares of face value of ₹ 10 each held by eligible shareholders of erstwhile Viyash Life Sciences Private Limited as on the record date. The Company has also allotted 2,03,41,257 warrants under the Scheme to eligible warrant holder of erstwhile Viyash Life Sciences Private Limited as per the Warrant exchange ratio of 56 warrants of the Company for every 100 warrants held in erstwhile Viyash Life Sciences Private Limited and received a consideration of ₹ 925 million during the quarter ended 31 December 2025 (representing 25% on Warrant consideration as per the Scheme).						
The Company has accounted for the business combination transaction using the 'Pooling of interest method' as given under Appendix C to Ind AS 103, 'Business Combinations of Entities under Common Control', in accordance with the accounting treatment prescribed in the Scheme. Accordingly, the financial results in respect of the preceding / corresponding prior periods have been restated as if the aforesaid business combination had occurred from the beginning of the preceding period i.e. 01 April 2024.						
3. The full format of the financial results for the quarter and nine months ended 31 December 2025 are available on the Stock Exchange websites (www.bseindia.com & www.nseindia.com) and Company's website (www.sequent.in)."						
				For Viyash Scientific Limited (Formerly known as Sequent Scientific Limited)		
				Dr. Hari Babu Bodepudi Managing Director and Gr CEO DIN 01119687		
Hyderabad, 05 February 2026						

SMARTLINK HOLDINGS LIMITED						
CIN : L26109GA1993PLC001341						
Registered office: L-7, Verna Industrial Estate, Verna, Goa - 403 722						
Website: www.smartlinkholdings.com						
EXTRACT OF STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 ST DECEMBER, 2025						
(₹ in Lakhs)						
Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
Total income from operations (net)	6,578.68	7,257.01	5,641.50	17,868.71	15,793.41	22,643.64
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) for the period (after Exceptional and/or Extraordinary items before tax)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) after taxes, after extraordinary items	223.92	186.33	254.33	627.76	276.95	660.51
Total Comprehensive income for the period	249.12	179.04	251.74	638.37	261.65	603.89
Equity Share Capital	199.50	199.50	199.50	199.50	199.50	199.50
Reserves (excluding Revaluation Reserve as shown in Balance Sheet of previous year)	N.A.	N.A.	N.A.	N.A.	N.A.	19,432.00
Earnings per share (before extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62
Earnings per share (after extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62

Key standalone financial information is given below:

Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
Income from Operations	2,518.95	2,852.98	2,961.22	7,249.45	6,751.39	9,696.51
Profit / (Loss) Before Tax	(120.87)	(48.76)	42.88	(151.76)	22.90	(35.46)
Profit / (Loss) After Tax	(81.81)	(38.60)	150.24	(108.47)	79.58	253.68
Total Comprehensive income for the period	(68.21)	(43.09)	150.46	(103.85)	72.70	217.80

Notes :


a) The above unaudited Standalone and Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 06, 2026. The Statutory Auditors have carried out a limited review on the financial results and have expressed an unmodified conclusion thereon.

b) The Company is no more a Non-banking financial Company. The Company operates in one primary segment i.e. Networking/ IT Products.

c) The above is an extract of the detailed format of Quarterly and nine months ended Financial Results filed with Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites. The same can be accessed by scanning the QR code provided below.

<https://www.bseindia.com/xml-data/corpfiling/AttachLive/f69264fb-e3d6-4f2a-bb91-65153130bc72.pdf>

https://nsearchives.nseindia.com/corporate/SMARTLINK_06022026131135_Smartlink_Outcome_of_Board_Meeting_06022026.pdf



For and on behalf of the Board

K. R. Naik
Executive Chairman
DIN: 00002013

Place : Mumbai
Date : 06th February, 2026




We move people further


Efficient automotive solutions that keep the world moving



Since 1907 we have been designing and producing precision components and systems that keep vehicles efficient and durable. Today, we are focussed on extending the life of mobility and innovating a smooth future. From the smallest bearings to powertrains, we are here to help the world's leading vehicle manufacturers and aftermarket partners stay ahead of the curve.

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				
FY25-26: Quarter - October 2025 to December 2025				
Revenue Growth (Standalone)	16.3% QoQ	Revenue Growth (Standalone)	3.2% YoY	PBT Growth (Standalone)
				119.1% QoQ
PBT Growth (Standalone)				-20.1% YoY
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025* (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Rs. in Millions Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	13,090.6	12,561.0	49,199.2
Net Profit / (Loss) for the Period (Before Tax, Exceptional and/or Extraordinary Items) # ^	964.5	1,663.6	1,470.6	7,632.0
Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary Items) # ^	863.5	1,406.2	1,470.6	7,632.0
Net Profit / (Loss) for the Period After Tax (After Exceptional and/or Extraordinary Items) #	620.0	1,054.9	1,095.0	5,659.1
Total Comprehensive Income for the Period [Comprehensive Profit / (Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.5	1,080.3	1,059.1	5,579.0
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)	-	-	-	25,485.3
Earnings Per Share (of Rs. 10/- each) (for Continuing and Discontinued Operations) -				
1. Basic: (Not to be Annualised)	12.5	21.3	22.1	114.5
2. Diluted: (Not to be Annualised)	12.5	21.3	22.1	114.5
# Demerger expenses are included as exceptional and/or extraordinary items in the above results ^ Includes share of profit/ (loss) of associates * Effect of Demerger. For more details refer note "I"				
KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025 (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	4,959.1	5,586.8	18,453.4
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Continuing Operations	964.4	491.3	1,080.6	3,551.5
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Discontinued Operations	-	1,173.8	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax for Continuing Operations	863.4	394.1	1,080.6	3,551.5
Net Profit/(Loss) for the Period Before Tax for Discontinued Operations	-	1,013.6	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax	863.4	1,407.7	1,471.9	7,631.1
Net Profit/(Loss) for the Period After Tax for Continuing Operations	619.9	287.2	804.9	2,633.2
Net Profit/(Loss) for the Period After Tax for Discontinued Operations	-	769.3	291.4	3,024.9
Net Profit/(Loss) for the Period After Tax	619.9	1,056.5	1,096.3	5,658.1
Total Comprehensive Income for the Period [Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.4	1,081.9	1,060.4	5,578.0
a) The unaudited 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 February 05, 2026. The above unaudited financial results for the quarter ended December 31, 2025 have been reviewed by the statutory auditors of the Company.				
b) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and read with Rules framed thereunder and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.				
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. 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 impact of these changes on the basis of legal advice obtained and the best information 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 such incremental impact as 'Statutory impact of new Labour Codes' under 'Exceptional Items' in the unaudited financial results for the quarter and period ended December 31, 2025. The incremental impact consisting of gratuity of Rs. 24 million primarily arises due to change in wage definition. Further, the incremental impact of these changes with respect to compensated absences, assessed by the Company, on the basis of the information available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. 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.				
ii. During the quarter and nine months ended December 31, 2025, the Company accounted certain demerger expenses for IT Cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of registration of land acquired under the Scheme, aggregating to Rs. 77 million in unaudited consolidated and standalone financial results, Rs. 334.4 million in unaudited consolidated financial results and Rs. 174.2 in unaudited standalone financial results, respectively, which have been included under 'Exceptional Items'.				
e) The unaudited consolidated financial results include unaudited financial results of a wholly owned subsidiary upto period ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025.				
f) The Company has received a certified true copy of the Order dated September 26, 2025, from the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), approving the Scheme of Arrangement among SKF India Limited ("Demerged Company"), SKF India (Industrial) Limited ("Resulting Company"), and their respective shareholders and creditors under Section 230-232 and other applicable provisions of the Companies Act, 2013 and ruled framed thereunder (the "Scheme"). With reference to the Scheme, the Board of Directors of the Demerged and Resulting Companies had mutually fixed appointed and effective date as October 01, 2025. The certified copy of the NCLT Order was filed with the Registrar of Companies on October 01, 2025 ("Effective Date"). Following the implementation of the Scheme, the Resulting Company has ceased to be a subsidiary of the Company with effect from October 01, 2025. The Scheme, among other provisions, entails the demerger of the Industrial Undertaking ("Demerged Undertaking") from the Demerged Company into the Resulting Company on a going concern basis. On October 02, 2025, the Resulting Company has allotted 49,437,963 fully paid-up equity shares of face value of Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. October 15, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of Rs. 10/- each for every 1 (one) fully paid-up equity share of Rs. 10/- each of the Company. The Equity Shares of the Resulting Company have been listed on Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") on December 05, 2025. Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and liabilities 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 September 30, 2025, the nine months ended December 31, 2025, the year ended March 31, 2025, and the quarter and nine months ended December 31, 2024, have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking presented as discontinued operations.				
g) On account of the demerger, the Company is in the process of transferring certain land parcels from SKF India Limited ("Demerged Company") to SKF India (Industrial) Limited ("Resulting Company"). In this regard, the Resulting Company has recognized stamp duty costs, including the estimated transfer premium payable to statutory authorities for effecting the transfer and registration of the land acquired under the Scheme, amounting to Rs. 1,639.2 million. Although the primary responsibility for the payment of the transfer premium rests with the Demerged Company, the Boards of Directors of both entities have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer.				
h) The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025 are available on the BSE 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: February 05, 2026 Place: Pune				
epaper.financialexpress.com				
New Delhi				
SKF India Limited Shailesh Sharma Managing Director				

Viyash						
VIYASH SCIENTIFIC LIMITED (Formerly known as Sequent Scientific Limited)						
Regd. Office: 3rd Floor, Srivalli's Corporate, Plot No. 290,Road No. 6, SYN 33 34P TO 39, Guttala Begumpet, Jubilee Hills, Shaikpet, Hyderabad-500033, Telangana, India. E-mail: investorrelations@sequent.in, E-mail: info@viyash.com, Website: www.sequent.in Tel No.: +91 40 23635000 CIN: L99999TS1985PLC196357						
EXTRACT OF THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 30-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-Dec-2025	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	8,584.10	8,503.00	7,740.30	25,003.50	22,345.30	30,068.40
Profit before tax and exceptional items	1,143.30	1,040.70	273.70	2,679.90	570.50	947.40
Profit before tax and after exceptional items	730.70	1,023.70	244.80	2,237.80	498.40	131.80
Profit after tax	485.20	729.00	419.40	1,582.70	479.50	157.70
Total comprehensive income / (loss), net of tax	514.30	1,033.70	(123.30)	2,261.50	(156.30)	308.00
Equity share capital	872.20	503.30	500.50	872.20	500.50	500.60
Other equity						23,815.30
Earnings per equity share:(face value of ₹ 2 each) (not annualised)						
Basic (in ₹)	0.89	1.28	1.04	2.91	1.15	0.54
Diluted (in ₹)	0.87	1.26	1.01	2.87	1.13	0.53
SUMMARIZED UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 31-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-dec-2024	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	3,416.40	3,397.50	3,380.50	10,095.70	9,660.20	13,103.40
Profit before tax and exceptional items	518.70	343.70	365.30	1,116.80	865.80	1,306.40
Profit before tax and after exceptional items	106.10	326.70	336.40	674.70	793.70	491.70
Profit / (loss) after tax	(0.80)	228.40	511.30	400.60	778.60	584.90
Total comprehensive income / (loss), net of tax	(3.30)	229.00	511.00	398.80	791.90	581.70
*1. The above information has been extracted from the detailed financial results for the quarter and nine months ended 31 December 2025 which have been reviewed by the Audit Committee and approved by the Board of Directors and filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.						
2. The Board of Directors of the Company at their meeting held on 26 September 2024 have approved the Composite Scheme of Amalgamation (the 'Scheme') amongst the Company, erstwhile Sequent Research Limited (wholly owned subsidiary of the Company), Viyash Life Sciences Private Limited, Symed Labs Limited, Vandana Life Sciences Private Limited, Appcure Labs Private Limited, Vindhya Pharma (India) Private Limited, SV Labs Private Limited, Vindhya Organics Private Limited, Genin Life Sciences Private Limited (referred to as 'transferor Companies') in terms of Section 230-232 and other applicable provisions of Companies Act, 2013. The Hon'ble National Company Law Tribunal (NCLT), Hyderabad vide its order dated 18 November 2025 sanctioned the Scheme with an Appointed date of 01 April 2025. The Scheme has become effective on 16 December 2025 upon filing of the certified true copy of the order with the Registrar of Companies Hyderabad. The effect of the Scheme has been given in the financial results for the quarter and nine months ended 31 December 2025. As per the terms of the Scheme, the Company has allotted 18,19,21,827 fully paid-up equity shares of face value of ₹ 2 each, as per the share exchange ratio of 56 fully paid-up equity shares of face value of ₹ 2 each of the Company for every 100 fully paid-up equity shares of face value of ₹ 10 each held by eligible shareholders of erstwhile Viyash Life Sciences Private Limited as on the record date. The Company has also allotted 2,03,41,257 warrants under the Scheme to eligible warrant holder of erstwhile Viyash Life Sciences Private Limited as per the Warrant exchange ratio of 56 warrants of the Company for every 100 warrants held in erstwhile Viyash Life Sciences Private Limited and received a consideration of ₹ 925 million during the quarter ended 31 December 2025 (representing 25% on Warrant consideration as per the Scheme). The Company has accounted for the business combination transaction using the 'Pooling of interest method' as given under Appendix C to Ind AS 103, 'Business Combinations of Entities under Common Control', in accordance with the accounting treatment prescribed in the Scheme. Accordingly, the financial results in respect of the preceding / corresponding prior periods have been restated as if the aforesaid business combination had occurred from the beginning of the preceding period i.e. 01 April 2024.						
3. The full format of the financial results for the quarter and nine months ended 31 December 2025 are available on the Stock Exchange websites (www.bseindia.com & www.nseindia.com) and Company's website (www.sequent.in)."						
				For Viyash Scientific Limited (Formerly known as Sequent Scientific Limited)		
				Dr. Hari Babu Bodepudi Managing Director and Gr CEO DIN 01119687		
Hyderabad, 05 February 2026						

SMARTLINK HOLDINGS LIMITED						
CIN : L26109GA1993PLC001341						
Registered office: L-7, Verna Industrial Estate, Verna, Goa - 403 722						
Website: www.smartlinkholdings.com						
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https://www.bseindia.com/xml-data/corpfiling/AttachLive/f69264fb-e3d6-4f2a-bb91-65153130bc72.pdf						
https://nsearchives.nseindia.com/corporate/SMARTLINK_06022026131135_Smartlink_Outcome_of_Board_Meeting_06022026.pdf						
			For and on behalf of the Board			
			K. R. Naik Executive Chairman DIN: 00002013			
Place : Mumbai						
Date : 06 th February, 2026						

SKF


We move people further


Efficient automotive solutions that keep the world moving



Since 1907 we have been designing and producing precision components and systems that keep vehicles efficient and durable. Today, we are focussed on extending the life of mobility and innovating a smooth future. From the smallest bearings to powertrains, we are here to help the world's leading vehicle manufacturers and aftermarket partners stay ahead of the curve.

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				
FY25-26: Quarter - October 2025 to December 2025				
Revenue Growth (Standalone) 16.3% QoQ	Revenue Growth (Standalone) 3.2% YoY	PBT Growth (Standalone) 119.1% QoQ	PBT Growth (Standalone) -20.1% YoY	
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025* (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Rs. in Millions Year Ended March 31, 2025 (Audited)
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Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary Items) # ^	863.5	1,406.2	1,470.6	7,632.0
Net Profit / (Loss) for the Period After Tax (After Exceptional and/or Extraordinary Items) #	620.0	1,054.9	1,095.0	5,659.1
Total Comprehensive Income for the Period [Comprehensive Profit / (Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.5	1,080.3	1,059.1	5,579.0
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)	-	-	-	25,485.3
Earnings Per Share (of Rs. 10/- each) (for Continuing and Discontinued Operations) -				
1. Basic: (Not to be Annualised)	12.5	21.3	22.1	114.5
2. Diluted: (Not to be Annualised)	12.5	21.3	22.1	114.5
# Demerger expenses are included as exceptional and/or extraordinary items in the above results ^ Includes share of profit/ (loss) of associates * Effect of Demerger. For more details refer note "I"				
KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025 (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	4,959.1	5,586.8	18,453.4
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Continuing Operations	964.4	491.3	1,080.6	3,551.5
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Discontinued Operations	-	1,173.8	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax for Continuing Operations	863.4	394.1	1,080.6	3,551.5
Net Profit/(Loss) for the Period Before Tax for Discontinued Operations	-	1,013.6	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax	863.4	1,407.7	1,471.9	7,631.1
Net Profit/(Loss) for the Period After Tax for Continuing Operations	619.9	287.2	804.9	2,633.2
Net Profit/(Loss) for the Period After Tax for Discontinued Operations	-	769.3	291.4	3,024.9
Net Profit/(Loss) for the Period After Tax	619.9	1,056.5	1,096.3	5,658.1
Total Comprehensive Income for the Period [Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.4	1,081.9	1,060.4	5,578.0
a) The unaudited 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 February 05, 2026. The above unaudited financial results for the quarter ended December 31, 2025 have been reviewed by the statutory auditors of the Company.				
b) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and read with Rules framed thereunder and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (from time to time).				
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. 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 impact of these changes on the basis of legal advice obtained and the best information 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 such incremental impact as 'Statutory impact of new Labour Codes' under 'Exceptional Items' in the unaudited financial results for the quarter and period ended December 31, 2025. The incremental impact consisting of gratuity of Rs. 24 million primarily arises due to change in wage definition. Further, the incremental impact of these changes with respect to compensated absences, assessed by the Company, on the basis of the information available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. 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.				
ii. During the quarter and nine months ended December 31, 2025, the Company accounted certain demerger expenses for IT Cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of registration of land acquired under the Scheme, aggregating to Rs. 77 million in unaudited consolidated and standalone financial results, Rs. 334.4 million in unaudited consolidated financial results and Rs. 174.2 in unaudited standalone financial results, respectively, which have been included under 'Exceptional Items'.				
e) The unaudited consolidated financial results include unaudited financial results of a wholly owned subsidiary upto period ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025.				
f) The Company has received a certified true copy of the Order dated September 26, 2025, from the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), approving the Scheme of Arrangement among SKF India Limited ("Demerged Company"), SKF India (Industrial) Limited ("Resulting Company"), and their respective shareholders and creditors under Section 230-232 and other applicable provisions of the Companies Act, 2013 and ruled framed thereunder (the "Scheme"). With reference to the Scheme, the Board of Directors of the Demerged and Resulting Companies had mutually fixed appointed and effective date as October 01, 2025. The certified copy of the NCLT Order was filed with the Registrar of Companies on October 01, 2025 ("Effective Date"). Following the implementation of the Scheme, the Resulting Company has ceased to be a subsidiary of the Company with effect from October 01, 2025. The Scheme, among other provisions, entails the demerger of the Industrial Undertaking ("Demerged Undertaking") from the Demerged Company into the Resulting Company on a going concern basis. On October 02, 2025, the Resulting Company has allotted 49,437,963 fully paid-up equity shares of face value of Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. October 15, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of Rs. 10/- each for every 1 (one) fully paid-up equity share of Rs. 10/- each of the Company. The Equity Shares of the Resulting Company have been listed on Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") on December 05, 2025. Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and liabilities 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 September 30, 2025, the nine months ended December 31, 2025, the year ended March 31, 2025, and the quarter and nine months ended December 31, 2024, have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking presented as discontinued operations.				
g) On account of the demerger, the Company is in the process of transferring certain land parcels from SKF India Limited ("Demerged Company") to SKF India (Industrial) Limited ("Resulting Company"). In this regard, the Resulting Company has recognized stamp duty costs, including the estimated transfer premium payable to statutory authorities for effecting the transfer and registration of the land acquired under the Scheme, amounting to Rs. 1,639.2 million. Although the primary responsibility for the payment of the transfer premium rests with the Demerged Company, the Boards of Directors of both entities have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer.				
h) The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025 are available on the BSE 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: February 05, 2026 Place: Pune				
epaper.financialexpress.com				
HYDERABAD				
SKF India Limited Shailash Sharma Managing Director				

Viyash						
VIYASH SCIENTIFIC LIMITED (Formerly known as Sequent Scientific Limited)						
Regd. Office: 3rd Floor, Srivalli's Corporate, Plot No. 290,Road No. 6, SYN 33 34P TO 39, Guttala Begumpet, Jubilee Hills, Shaikpet, Hyderabad-500033, Telangana, India. E-mail: investorrelations@sequent.in, E-mail: info@viyash.com, Website: www.sequent.in Tel No.: +91 40 23635000 CIN: L99999TS1985PLC196357						
EXTRACT OF THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 30-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-Dec-2025	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	8,584.10	8,503.00	7,740.30	25,003.50	22,345.30	30,068.40
Profit before tax and exceptional items	1,143.30	1,040.70	273.70	2,679.90	570.50	947.40
Profit before tax and after exceptional items	730.70	1,023.70	244.80	2,237.80	498.40	131.80
Profit after tax	485.20	729.00	419.40	1,582.70	479.50	157.70
Total comprehensive income / (loss), net of tax	514.30	1,033.70	(123.30)	2,261.50	(156.30)	308.00
Equity share capital	872.20	503.30	500.50	872.20	500.50	500.60
Other equity						23,815.30
Earnings per equity share:(face value of ₹ 2 each) (not annualised)						
Basic (in ₹)	0.89	1.28	1.04	2.91	1.15	0.54
Diluted (in ₹)	0.87	1.26	1.01	2.87	1.13	0.53
SUMMARIZED UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 31-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-dec-2024	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	3,416.40	3,397.50	3,380.50	10,095.70	9,660.20	13,103.40
Profit before tax and exceptional items	518.70	343.70	365.30	1,116.80	865.80	1,306.40
Profit before tax and after exceptional items	106.10	326.70	336.40	674.70	793.70	491.70
Profit / (loss) after tax	(0.80)	228.40	511.30	400.60	778.60	584.90
Total comprehensive income / (loss), net of tax	(3.30)	229.00	511.00	398.80	791.90	581.70
*1. The above information has been extracted from the detailed financial results for the quarter and nine months ended 31 December 2025 which have been reviewed by the Audit Committee and approved by the Board of Directors and filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.						
2. The Board of Directors of the Company at their meeting held on 26 September 2024 have approved the Composite Scheme of Amalgamation (the 'Scheme') amongst the Company, erstwhile Sequent Research Limited (wholly owned subsidiary of the Company), Viyash Life Sciences Private Limited, Symed Labs Limited, Vandana Life Sciences Private Limited, Appcure Labs Private Limited, Vindhya Pharma (India) Private Limited, SV Labs Private Limited, Vindhya Organics Private Limited, Genin Life Sciences Private Limited (referred to as 'transferor Companies') in terms of Section 230-232 and other applicable provisions of Companies Act, 2013.						
The Hon'ble National Company Law Tribunal (NCLT), Hyderabad vide its order dated 18 November 2025 sanctioned the Scheme with an Appointed date of 01 April 2025. The Scheme has become effective on 16 December 2025 upon filing of the certified true copy of the order with the Registrar of Companies Hyderabad. The effect of the Scheme has been given in the financial results for the quarter and nine months ended 31 December 2025. As per the terms of the Scheme, the Company has allotted 18,19,21,827 fully paid-up equity shares of face value of ₹ 2 each, as per the share exchange ratio of 56 fully paid-up equity shares of face value of ₹ 2 each of the Company for every 100 fully paid-up equity shares of face value of ₹ 10 each held by eligible shareholders of erstwhile Viyash Life Sciences Private Limited as on the record date. The Company has also allotted 2,03,41,257 warrants under the Scheme to eligible warrant holder of erstwhile Viyash Life Sciences Private Limited as per the Warrant exchange ratio of 56 warrants of the Company for every 100 warrants held in erstwhile Viyash Life Sciences Private Limited and received a consideration of ₹ 925 million during the quarter ended 31 December 2025 (representing 25% on Warrant consideration as per the Scheme).						
The Company has accounted for the business combination transaction using the 'Pooling of interest method' as given under Appendix C to Ind AS 103, 'Business Combinations of Entities under Common Control', in accordance with the accounting treatment prescribed in the Scheme. Accordingly, the financial results in respect of the preceding / corresponding prior periods have been restated as if the aforesaid business combination had occurred from the beginning of the preceding period i.e. 01 April 2024.						
3. The full format of the financial results for the quarter and nine months ended 31 December 2025 are available on the Stock Exchange websites (www.bseindia.com & www.nseindia.com) and Company's website (www.sequent.in)."						
				For Viyash Scientific Limited (Formerly known as Sequent Scientific Limited)		
				Dr. Hari Babu Bodepudi Managing Director and Gr CEO DIN 01119687		
Hyderabad, 05 February 2026						

SMARTLINK HOLDINGS LIMITED						
CIN : L26109GA1993PLC001341						
Registered office: L-7, Verna Industrial Estate, Verna, Goa - 403 722						
Website: www.smartlinkholdings.com						
EXTRACT OF STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 ST DECEMBER, 2025						
(₹ in Lakhs)						
Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
Total income from operations (net)	6,578.68	7,257.01	5,641.50	17,868.71	15,793.41	22,643.64
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) for the period (after Exceptional and/or Extraordinary items before tax)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) after taxes, after extraordinary items	223.92	186.33	254.33	627.76	276.95	660.51
Total Comprehensive income for the period	249.12	179.04	251.74	638.37	261.65	603.89
Equity Share Capital	199.50	199.50	199.50	199.50	199.50	199.50
Reserves (excluding Revaluation Reserve as shown in Balance Sheet of previous year)	N.A.	N.A.	N.A.	N.A.	N.A.	19,432.00
Earnings per share (before extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62
Earnings per share (after extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62
Key standalone financial information is given below:						
Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
Income from Operations	2,518.95	2,852.98	2,961.22	7,249.45	6,751.39	9,696.51
Profit / (Loss) Before Tax	(120.87)	(48.76)	42.88	(151.76)	22.90	(35.46)
Profit / (Loss) After Tax	(81.81)	(38.60)	150.24	(108.47)	79.58	253.68
Total Comprehensive income for the period	(68.21)	(43.09)	150.46	(103.85)	72.70	217.80
Notes :						
a) The above unaudited Standalone and Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 06, 2026. The Statutory Auditors have carried out a limited review on the financial results and have expressed an unmodified conclusion thereon.						
b) The Company is no more a Non-banking financial Company. The Company operates in one primary segment i.e. Networking/ IT Products.						
c) The above is an extract of the detailed format of Quarterly and nine months ended Financial Results filed with Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites. The same can be accessed by scanning the QR code provided below.						
https://www.bseindia.com/xml-data/corpfiling/AttachLive/f69264fb-e3d6-4f2a-bb91-65153130bc72.pdf						
https://nsearchives.nseindia.com/corporate/SMARTLINK_06022026131135_Smartlink_Outcome_of_Board_Meeting_06022026.pdf						
			For and on behalf of the Board			
			K. R. Naik Executive Chairman DIN: 00002013			
Place : Mumbai						
Date : 06 th February, 2026						

SKF


We move people further

Efficient automotive solutions that keep the world moving



Since 1907 we have been designing and producing precision components and systems that keep vehicles efficient and durable. Today, we are focussed on extending the life of mobility and innovating a smooth future. From the smallest bearings to powertrains, we are here to help the world's leading vehicle manufacturers and aftermarket partners stay ahead of the curve.

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				
FY25-26: Quarter - October 2025 to December 2025				
Revenue Growth (Standalone)	16.3% QoQ	Revenue Growth (Standalone)	3.2% YoY	PBT Growth (Standalone)
				119.1% QoQ
PBT Growth (Standalone)				-20.1% YoY
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025* (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Rs. in Millions Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	13,090.6	12,561.0	49,199.2
Net Profit / (Loss) for the Period (Before Tax, Exceptional and/or Extraordinary Items) # ^	964.5	1,663.6	1,470.6	7,632.0
Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary Items) # ^	863.5	1,406.2	1,470.6	7,632.0
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Total Comprehensive Income for the Period [Comprehensive Profit / (Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.5	1,080.3	1,059.1	5,579.0
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)	-	-	-	25,485.3
Earnings Per Share (of Rs. 10/- each) (for Continuing and Discontinued Operations) -				
1. Basic: (Not to be Annualised)	12.5	21.3	22.1	114.5
2. Diluted: (Not to be Annualised)	12.5	21.3	22.1	114.5
# Demerger expenses are included as exceptional and/or extraordinary items in the above results ^ Includes share of profit/ (loss) of associates * Effect of Demerger. For more details refer note "I"				
KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025 (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	4,959.1	5,586.8	18,453.4
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Total Comprehensive Income for the Period [Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.4	1,081.9	1,060.4	5,578.0
a) The unaudited 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 February 05, 2026. The above unaudited financial results for the quarter ended December 31, 2025 have been reviewed by the statutory auditors of the Company.				
b) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and read with Rules framed thereunder and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (from time to time).				
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. 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 impact of these changes on the basis of legal advice obtained and the best information 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 such incremental impact as 'Statutory impact of new Labour Codes' under 'Exceptional Items' in the unaudited financial results for the quarter and period ended December 31, 2025. The incremental impact consisting of gratuity of Rs. 24 million primarily arises due to change in wage definition. Further, the incremental impact of these changes with respect to compensated absences, assessed by the Company, on the basis of the information available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. 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.				
ii. During the quarter and nine months ended December 31, 2025, the Company accounted certain demerger expenses for IT Cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of registration of land acquired under the Scheme, aggregating to Rs. 77 million in unaudited consolidated and standalone financial results, Rs. 334.4 million in unaudited consolidated financial results and Rs. 174.2 in unaudited standalone financial results, respectively, which have been included under 'Exceptional Items'.				
e) The unaudited consolidated financial results include unaudited financial results of a wholly owned subsidiary upto period ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025.				
f) The Company has received a certified true copy of the Order dated September 26, 2025, from the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), approving the Scheme of Arrangement among SKF India Limited ("Demerged Company"), SKF India (Industrial) Limited ("Resulting Company"), and their respective shareholders and creditors under Section 230-232 and other applicable provisions of the Companies Act, 2013 and ruled framed thereunder (the "Scheme"). With reference to the Scheme, the Board of Directors of the Demerged and Resulting Companies had mutually fixed appointed and effective date as October 01, 2025. The certified copy of the NCLT Order was filed with the Registrar of Companies on October 01, 2025 ("Effective Date"). Following the implementation of the Scheme, the Resulting Company has ceased to be a subsidiary of the Company with effect from October 01, 2025. The Scheme, among other provisions, entails the demerger of the Industrial Undertaking ("Demerged Undertaking") from the Demerged Company into the Resulting Company on a going concern basis. On October 02, 2025, the Resulting Company has allotted 49,437,963 fully paid-up equity shares of face value of Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. October 15, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of Rs. 10/- each for every 1 (one) fully paid-up equity share of Rs. 10/- each of the Company. The Equity Shares of the Resulting Company have been listed on Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") on December 05, 2025. Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and liabilities 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 September 30, 2025, the nine months ended December 31, 2025, the year ended March 31, 2025, and the quarter and nine months ended December 31, 2024, have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking presented as discontinued operations.				
g) On account of the demerger, the Company is in the process of transferring certain land parcels from SKF India Limited ("Demerged Company") to SKF India (Industrial) Limited ("Resulting Company"). In this regard, the Resulting Company has recognized stamp duty costs, including the estimated transfer premium payable to statutory authorities for effecting the transfer and registration of the land acquired under the Scheme, amounting to Rs. 1,639.2 million. Although the primary responsibility for the payment of the transfer premium rests with the Demerged Company, the Boards of Directors of both entities have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer.				
h) The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025 are available on the BSE 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: February 05, 2026 Place: Pune				
epaper.financialexpress.com				
CHENNAI / KOCHI				
SKF India Limited Shailash Sharma Managing Director				

Viyash						
VIYASH SCIENTIFIC LIMITED (Formerly known as Sequent Scientific Limited)						
Regd. Office: 3rd Floor, Srivalli's Corporate, Plot No. 290,Road No. 6, SYN 33 34P TO 39, Guttala Begumpet, Jubilee Hills, Shaikpet, Hyderabad-500033, Telangana, India. E-mail: investorrelations@sequent.in, E-mail: info@viyash.com, Website: www.sequent.in Tel No.: + 91 40 23635000 CIN: L99999TS1985PLC196357						
EXTRACT OF THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 30-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-Dec-2025	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	8,584.10	8,503.00	7,740.30	25,003.50	22,345.30	30,068.40
Profit before tax and exceptional items	1,143.30	1,040.70	273.70	2,679.90	570.50	947.40
Profit before tax and after exceptional items	730.70	1,023.70	244.80	2,237.80	498.40	131.80
Profit after tax	485.20	729.00	419.40	1,582.70	479.50	157.70
Total comprehensive income / (loss), net of tax	514.30	1,033.70	(123.30)	2,261.50	(156.30)	308.00
Equity share capital	872.20	503.30	500.50	872.20	500.50	500.60
Other equity						23,815.30
Earnings per equity share:(face value of ₹ 2 each) (not annualised)						
Basic (in ₹)	0.89	1.28	1.04	2.91	1.15	0.54
Diluted (in ₹)	0.87	1.26	1.01	2.87	1.13	0.53
SUMMARIZED UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025						
(₹ in Million)						
Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 31-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-Dec-2024	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	3,416.40	3,397.50	3,380.50	10,095.70	9,660.20	13,103.40
Profit before tax and exceptional items	518.70	343.70	365.30	1,116.80	865.80	1,306.40
Profit before tax and after exceptional items	106.10	326.70	336.40	674.70	793.70	491.70
Profit / (loss) after tax	(0.80)	228.40	511.30	400.60	778.60	584.90
Total comprehensive income / (loss), net of tax	(3.30)	229.00	511.00	398.80	791.90	581.70
*1. The above information has been extracted from the detailed financial results for the quarter and nine months ended 31 December 2025 which have been reviewed by the Audit Committee and approved by the Board of Directors and filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.						
2. The Board of Directors of the Company at their meeting held on 26 September 2024 have approved the Composite Scheme of Amalgamation (the 'Scheme') amongst the Company, erstwhile Sequent Research Limited (wholly owned subsidiary of the Company), Viyash Life Sciences Private Limited, Symed Labs Limited, Vandana Life Sciences Private Limited, Appcure Labs Private Limited, Vindhya Pharma (India) Private Limited, SV Labs Private Limited, Vindhya Organics Private Limited, Genin Life Sciences Private Limited (referred to as transferor Companies) in terms of Section 230-232 and other applicable provisions of Companies Act, 2013. The Hon'ble National Company Law Tribunal (NCLT), Hyderabad vide its order dated 18 November 2025 sanctioned the Scheme with an Appointed date of 01 April 2025. The Scheme has become effective on 16 December 2025 upon filing of the certified true copy of the order with the Registrar of Companies Hyderabad. The effect of the Scheme has been given in the financial results for the quarter and nine months ended 31 December 2025. As per the terms of the Scheme, the Company has allotted 18,19,21,827 fully paid-up equity shares of face value of ₹ 2 each, as per the share exchange ratio of 56 fully paid-up equity shares of face value of ₹ 2 each of the Company for every 100 fully paid-up equity shares of face value of ₹ 10 each held by eligible shareholders of erstwhile Viyash Life Sciences Private Limited as on the record date. The Company has also allotted 2,03,41,257 warrants under the Scheme to eligible warrant holder of erstwhile Viyash Life Sciences Private Limited as per the Warrant exchange ratio of 56 warrants of the Company for every 100 warrants held in erstwhile Viyash Life Sciences Private Limited and received a consideration of ₹ 925 million during the quarter ended 31 December 2025 (representing 25% on Warrant consideration as per the Scheme). The Company has accounted for the business combination transaction using the 'Pooling of interest method' as given under Appendix C to Ind AS 103, 'Business Combinations of Entities under Common Control', in accordance with the accounting treatment prescribed in the Scheme. Accordingly, the financial results in respect of the preceding / corresponding prior periods have been restated as if the aforesaid business combination had occurred from the beginning of the preceding period i.e. 01 April 2024.						
3. The full format of the financial results for the quarter and nine months ended 31 December 2025 are available on the Stock Exchange websites (www.bseindia.com & www.nseindia.com) and Company's website (www.sequent.in)."						
			For Viyash Scientific Limited (Formerly known as Sequent Scientific Limited)			
Hyderabad, 05 February 2026			Dr. Hari Babu Bodegudi Managing Director and Gr CEO DIN 01119687			

SMARTLINK HOLDINGS LIMITED						
CIN : L26109GA1993PLC001341						
Registered office: L-7, Verna Industrial Estate, Verna, Goa - 403 722						
Website: www.smartlinkholdings.com						
EXTRACT OF STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 ST DECEMBER, 2025						
(₹ in Lakhs)						
Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
Total income from operations (net)	6,578.68	7,257.01	5,641.50	17,868.71	15,793.41	22,643.64
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) for the period (after Exceptional and/or Extraordinary items before tax)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) after taxes, after extraordinary items	223.92	186.33	254.33	627.76	276.95	660.51
Total Comprehensive income for the period	249.12	179.04	251.74	638.37	261.65	603.89
Equity Share Capital	199.50	199.50	199.50	199.50	199.50	199.50
Reserves (excluding Revaluation Reserve as shown in Balance Sheet of previous year)	N.A.	N.A.	N.A.	N.A.	N.A.	19,432.00
Earnings per share (before extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62
Earnings per share (after extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62

Key standalone financial information is given below:

Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
Income from Operations	2,518.95	2,852.98	2,961.22	7,249.45	6,751.39	9,696.51
Profit / (Loss) Before Tax	(120.87)	(48.76)	42.88	(151.76)	22.90	(35.46)
Profit / (Loss) After Tax	(81.81)	(38.60)	150.24	(108.47)	79.58	253.68
Total Comprehensive income for the period	(68.21)	(43.09)	150.46	(103.85)	72.70	217.80

Notes :


a) The above unaudited Standalone and Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 06, 2026. The Statutory Auditors have carried out a limited review on the financial results and have expressed an unmodified conclusion thereon.

b) The Company is no more a Non-banking financial Company. The Company operates in one primary segment i.e. Networking/ IT Products.

c) The above is an extract of the detailed format of Quarterly and nine months ended Financial Results filed with Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites. The same can be accessed by scanning the QR code provided below.

<https://www.bseindia.com/xml-data/corpfiling/AttachLive/f69264fb-e3d6-4f2a-bb91-65153130bc72.pdf>

https://nsearchives.nseindia.com/corporate/SMARTLINK_06022026131135_Smartlink_Outcome_of_Board_Meeting_06022026.pdf



For and on behalf of the Board

K. R. Naik
Executive Chairman
DIN: 00002013

Place : Mumbai
Date : 06th February, 2026

SKF

We move people further

Efficient automotive solutions that keep the world moving

Since 1907 we have been designing and producing precision components and systems that keep vehicles efficient and durable. Today, we are focussed on extending the life of mobility and innovating a smooth future. From the smallest bearings to powertrains, we are here to help the world's leading vehicle manufacturers and aftermarket partners stay ahead of the curve.

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				
FY25-26: Quarter - October 2025 to December 2025				
Revenue Growth (Standalone) 16.3% QoQ	Revenue Growth (Standalone) 3.2% YoY	PBT Growth (Standalone) 119.1% QoQ	PBT Growth (Standalone) -20.1% YoY	
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025* (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Rs. in Millions Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	13,090.6	12,561.0	49,199.2
Net Profit / (Loss) for the Period (Before Tax, Exceptional and/or Extraordinary items) # ^	964.5	1,663.6	1,470.6	7,632.0
Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary items) # ^	863.5	1,406.2	1,470.6	7,632.0
Net Profit / (Loss) for the Period After Tax (After Exceptional and/or Extraordinary items) #	620.0	1,054.9	1,095.0	5,659.1
Total Comprehensive Income for the Period [Comprehensive Profit / (Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.5	1,080.3	1,059.1	5,579.0
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)	-	-	-	25,485.3
Earnings Per Share (of Rs. 10/- each) (for Continuing and Discontinued Operations) -				
1. Basic: (Not to be Annualised)	12.5	21.3	22.1	114.5
2. Diluted: (Not to be Annualised)	12.5	21.3	22.1	114.5
# Demerger expenses are included as exceptional and/or extraordinary items in the above results ^ Includes share of profit/ (loss) of associates * Effect of Demerger. For more details refer note "I"				
KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025				
Particulars	Quarter Ended December 31, 2025 (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	4,959.1	5,586.8	18,453.4
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Continuing Operations	964.4	491.3	1,080.6	3,551.5
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Discontinued Operations	-	1,173.8	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax for Continuing Operations	863.4	394.1	1,080.6	3,551.5
Net Profit/(Loss) for the Period Before Tax for Discontinued Operations	-	1,013.6	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax	863.4	1,407.7	1,471.9	7,631.1
Net Profit/(Loss) for the Period After Tax for Continuing Operations	619.9	287.2	804.9	2,633.2
Net Profit/(Loss) for the Period After Tax for Discontinued Operations	-	769.3	291.4	3,024.9
Net Profit/(Loss) for the Period After Tax	619.9	1,056.5	1,096.3	5,658.1
Total Comprehensive Income for the Period [Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax)]	611.4	1,081.9	1,060.4	5,578.0
a) The unaudited 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 February 05, 2026. The above unaudited financial results for the quarter ended December 31, 2025 have been reviewed by the statutory auditors of the Company. b) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS prescribed under Section 133 of the Companies Act, 2013 and read with the Rules framed thereunder and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.) 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 29 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. 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 impact of these changes on the basis of legal advice obtained and the best information 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 such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional items" in the unaudited financial results for the quarter and period ended December 31, 2025. The incremental impact consisting of gratuity of Rs. 24 million primarily arises due to change in wage definition. Further, the incremental impact of these changes with respect to compensated absences, assessed by the Company, on the basis of the information available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. 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. ii. During the quarter and nine months ended December 31, 2025, the Company accounted certain demerger expenses for IT Cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of registration of land acquired under the Scheme, aggregating to Rs. 77 million in unaudited consolidated and standalone financial results, Rs. 334.4 million in unaudited consolidated financial results and Rs. 174.2 in unaudited standalone financial results, respectively, which have been included under "Exceptional Items". e) The unaudited consolidated financial results include unaudited financial results of a wholly owned subsidiary upto period ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025. f) The Company has received a certified true copy of the Order dated September 26, 2025, from the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), approving the Scheme of Arrangement among SKF India Limited ("Demerged Company"), SKF India (Industrial) Limited ("Resulting Company"), and their respective shareholders and creditors under Section 230-232 and other applicable provisions of the Companies Act, 2013 and rules framed thereunder (the "Scheme"). With reference to the Scheme, the Board of Directors of the Demerged and Resulting Companies had mutually fixed appointed and effective date as October 01, 2025. The certified copy of the NCLT Order was filed with the Registrar of Companies on October 01, 2025 (Effective Date). Following the implementation of the Scheme, the Resulting Company has ceased to be a subsidiary of the Company with effect from October 01, 2025. The Scheme, among other provisions, entails the demerger of the Industrial Undertaking ("Demerged Undertaking") from the Demerged Company into the Resulting Company on a going concern basis. On October 02, 2025, the Resulting Company has allotted 49,437,963 fully paid-up equity shares of face value Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. October 15, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of Rs. 10/- each for every 1 (one) fully paid-up equity share of Rs. 10/- each of the Company. The Equity Shares of the Resulting Company have been listed on Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") on December 05, 2025. Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and liabilities 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 September 30, 2025, the nine months ended December 31, 2025, and the year ended March 31, 2025, and the quarter and nine months ended December 31, 2024, have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking presented as discontinued operations. g) On account of the demerger, the Company is in the process of transferring certain land parcels from SKF India Limited ("Demerged Company") to SKF India (Industrial) Limited ("Resulting Company"). In this regard, the Resulting Company has recognized stamp duty costs, including the estimated transfer premium payable to statutory authorities for effecting the transfer and registration of the land acquired under the Scheme, amounting to Rs. 1,639.2 million. Although the primary responsibility for the payment of the transfer premium rests with the Demerged Company, the Boards of Directors of both entities have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer. h) The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025 are available on the BSE 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: February 05, 2026 Place: Pune				
epaper.financialexpress.com				
Kolkata				
SKF India Limited Shailesh Sharma Managing Director				

