SKP Bearing Industries Limited
Previously known as : SKP Bearing Industries Pvt. Ltd. and also as SKP Bearing Industries
Regd. Office/Works : Survey No.2127, Mulchand Road, Wadhwan City.
District : Surendranagar, Gujarat. Pin : 363030.
Email : skpbearings@gmail.com, sales@skpbearings.com, info@skpbearings.com
Contact Info. : 9374326394 , 9374426396
Website : www.skpbearings.com | CIN No. : L29305GJ2022PLC128492 | IATF - 16949

Date: 04.07.2025

To,
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor
Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (East)
Mumbai 400 051

Symbol: SKP, ISIN: INE0KZA01016

Sub.: Clarification on Financial Results for the half year and year ended March 31, 2025.

Ref.: NSE's email dated June 24, 2025.

We refer to NSE's email dated June 24, 2025 with respect to seek clarification on quick results submitted for the half year and year ended March 31, 2025 by the Company.

Sr No.	Remark	Clarification
Financial results submitted is not as per format prescribed by SEBI		
a	Standalone & Consolidated P&L comparative figures missing	We would like to clarify that due to some technical error the comparative figures i.e of half year 31st march 2024 was missing, we herewith in below attachment produced the revised P & L / financial statement with comparative figures for both standalone and Consolidated Profit and Loss Account.

B	Balancing Figure note is missing	We would like to clarify that inadvertently we had not mentioned the Note on balancing figure in Notes to the Audited Financial Results for the half year and Year ended March 31, 2025 ("Notes to the Financial Statements") as required by Regulation 33 of SEBI (LODR) Regulations, 2015. The Note as required by the said Regulation is reproduced in below attachment and it will be numbered as Note No. 15 for standalone statements and Note No. 5 for Consolidated statements.

We are hereby submitting the revised P & L, Notes to the financial results for both standalone and consolidated after rectified the clerical/typographical/technical errors for the good corporate governance.

SKP Bearing Industries Limited
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We would like to further inform that it was a clerical error which was unintentional and not deliberate, Request you to kindly Acknowledge and take the same on your records.

This is for your information and records.

Thanking You.

For **SKP BEARING INDUSTRIES LIMITED**

SHRINAND KAMLAKAR PALSHIKAR

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Date: 2025.07.04 11:28:44 +05'30'

SHRINAND KAMLAKAR PALSHIKAR
Managing Director, DIN: 08992832

Encl: Profit & Loss Accounts & Notes on Account Standalone and consolidated.

SKP BEARING INDUSTRIES LIMITED
CIN : L29305GJ2022PLC128492
STANDALONE BALANCE SHEET AS AT 31/03/2025

₹ in ` Lakhs

Particulars	31/03/2025	31/03/2024
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	1,660.00	1,660.00
Reserves and surplus	4,754.12	3,634.16
Money received against share warrants	-	-
	6,414.12	**5,294.16**
Share application money pending allotment	-	-
Non-current liabilities		
Long-term borrowings	2,238.44	2,515.30
Deferred tax liabilities (Net)	178.39	95.18
Other Long term liabilities	-	-
Long-term provisions	-	-
	2,416.83	**2,610.47**
Current liabilities		
Short-term borrowings	651.16	4.86
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	55.02	3.22
Total outstanding dues of creditors other than micro enterprises and small enterprises	113.83	454.39
Other current liabilities	328.78	227.94
Short-term provisions	353.36	421.91
	1,502.15	**1,112.32**
TOTAL	**10,333.10**	**9,016.95**
ASSETS		
Non-current assets		
Property, Plant and Equipment and Intangible Assets		
Property, Plant and Equipment	5,828.12	3,178.62
Intangible assets	9.17	-
Capital work-in-progress	-	1,852.85
Intangible assets under development	-	-
	5,837.29	**5,031.47**
Non-current investments	67.34	57.97
Deferred tax assets (net)	-	-
Long-term loans and advances	1,281.24	899.90
Other non-current assets	19.56	60.64
	7,205.44	**6,049.99**
Current assets		
Current investments	-	-

Inventories	925.90	795.09
Trade receivables	1,352.71	1,504.99
Cash and cash equivalents	1.57	0.74
Short-term loans and advances	2.73	0.63
Other current assets	844.75	665.51
	3,127.66	**2,966.96**
TOTAL	**10,333.10**	**9,016.95**

For, **SKP Bearing Industries Limited**

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SANGITA SHRINAND PALSHIKAR
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Date: 2025.07.04 11:56:27 +05'30'

Shrinand K Palshikar	**Shripada S Palshikar**	**Sangita S Palshikar**
Managing Director	CFO	Director
DIN No: 08992832		DIN No: 09054303

SKP BEARING INDUSTRIES LIMITED

CIN : L29305GJ2022PLC128492

STATEMENT OF STANDALONE PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2025

₹ in ` Lakhs except earnings per share

Particulars	Half Yearly ended on			Annual ended on	
	31/03/2025	30/09/2024	31/03/2024	31/03/2025	31/03/2024
	Audited	Unaudited	Audited	Audited	Audited
Revenue from operations	2,611.62	2,648.46	2,408.55	5,260.08	4,959.90
Other income	22.79	100.94	23.47	123.73	26.23
Total Revenue	**2,634.41**	**2,749.40**	**2,432.03**	**5,383.81**	**4,986.13**
Expenses					
Cost of materials consumed	858.16	776.27	673.66	1,634.43	1,372.60
Purchases of Stock-in-Trade	90.79	0.24	8.96	91.03	8.96
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-223.78	-70.41	-70.55	-294.19	-107.49
Employee benefits expense	256.13	221.47	241.61	477.6	428.01
Finance costs	82.44	113.31	77.53	195.75	112.03
Depreciation and amortization expense	115.09	101.83	61.75	216.92	128.73
Other expenses	708.48	614.65	668.82	1,323.13	1,241.65
Total expenses	**1,887.31**	**1,757.36**	**1,661.77**	**3,644.67**	**3,184.47**
Profit before exceptional, extraordinary and prior period items and tax	**747.09**	**992.04**	**770.25**	**1,739.13**	**1,801.65**
Exceptional items	-	-	-	-	-
Profit before extraordinary and prior period items and tax	**747.09**	**992.04**	**770.25**	**1,739.13**	**1,801.65**
Extraordinary Items	-	-	-	-	-
Profit before prior period items and tax	**747. 09**	**992.04**	**770.25**	**1,739.13**	**1,801.65**
Prior Period Items	-	-	-	-	-
Profit before tax	**747. 09**	**992.04**	**770.25**	**1,739.13**	**1,801.65**
Tax expense:					
Current tax	142.81	210.55	163.98	353.36	406.15
Deferred tax	43.2	40.01	32.25	83.21	54.27

Profit/(loss) for the period from continuing operations	**561.08**	**741.48**	**574.03**	**1,302.56**	**1,341.24**
Profit/(loss) from discontinuing operations	-	-	-	-	-
Tax expense of discontinuing operations	-	-	-	-	-
Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-	-
Profit/(loss) for the period	**561.08**	**741.48**	**574.03**	**1,302.56**	**1,341.24**
Earnings per equity share:					
Basic	3.38	4.47	3.46	7.85	8.08
Diluted	-	-	-	-	-

For, **SKP Bearing Industries Limited**

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SANGITA SHRINAND PALSHIKAR
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Date: 2025.07.04 11:58:20 +05'30'

Shrinand K Palshikar	**Shripada S Palshikar**	**Sangita S Palshikar**
Managing Director	CFO	Director
DIN No: 08992832		DIN No: 09054303

SKP BEARING INDUSTRIES LIMITED

CIN : L29305GJ2022PLC128492

STATEMENT OF STANDALONE CASHFLOW FOR THE YEAR ENDED 31/03/2025

₹ in ` Lakhs

Particulars	31/03/2025	31/03/2024
Cash Flows from Operating Activates		
Net Profit Before Tax and Extra Ordinary Items	1,739.13	1,801.65
Adjustment For		
Depreciation	216.92	128.73
Foreign Exchange	-4.51	
Gain or loss of Sale of Fixed assets		
Gain or loss of Investment		
Finance Cost	157.83	112.03
Dividend Income		
Other adjustment of non cash Item	1.85	38.47
Other adjustment to reconcile Profit		
Total Adjustment to Profit/Loss (A)	**372.09**	**279.23**
Adjustment For working Capital Change		
Adjustment for Increase/Decrease in Inventories	-130.81	-267.80
Adjustment for Increase/Decrease in Trade Receivables	152.28	-407.37
Adjustment for Increase/Decrease in Other Current Assets	-179.24	-181.76
Adjustment for Increase/Decrease in Trade Payable	-288.76	272.59
Adjustment for Increase/Decrease in other current Liabilities	100.85	154.95
Adjustment for Provisions	-68.55	-20.40
Total Adjustment For Working Capital (B)	**-414.23**	**-449.79**
Total Adjustment to reconcile profit (A+B)	**-42.15**	**-170.56**
Net Cash flow from (Used in) operation	**1,696.99**	**1,631.09**
Dividend Received		
Interest received		
Interest Paid		
Income Tax Paid/ Refund	-350.70	-315.00
Net Cash flow from (Used in) operation before Extra Ordinary Items	**1,346.29**	**1,316.09**
Proceeds from Extra Ordinary Items		
Payment for Extra Ordinary Item		
Net Cash flow From operating Activities	**1,346.29**	**1,316.09**
Cash Flows from Investing Activities		
Proceeds From fixed Assets		
Proceeds from Investment or Equity Instruments		
Purchase of Fixed Assets	2,875.59	1,151.54
Purchase Of Investments or Equity Instruments	9.37	

Interest received		
Dividend Received		
Cash Receipt from Sale of Interest in Joint Venture		
Cash Payment to acquire Interest in Joint Venture		
Cash flow from loosing Control of subsidiaries		
Cash Payment for acquiring Control of subsidiaries		55.97
Proceeds from Govt. Grant		
Other Inflow/Outflow Of Cash	1,510.49	-2,016.07
Net Cash flow from (Used in) in Investing Activities before Extra Ordinary Items	**-1,374.47**	**-3,223.58**
Proceeds from Extra Ordinary Items		
Payment for Extra Ordinary Item		
Net Cash flow from (Used in) in Investing Activities	**-1,374.47**	**-3,223.58**
Cash Flows from Financial Activities		
Proceeds From Issuing Shares		
Proceeds from Issuing Debenture /Bonds/Notes		
Redemption of Preference Share		
Redemption of Debenture		
Proceeds from other Equity Instruments		
Proceeds From Borrowing	1,858.58	2,183.22
Repayment Of Borrowing	1,489.14	-
Dividend Paid	182.60	166.00
Interest Paid	157.83	112.03
Income Tax Paid/Refund		
Net Cash flow from (Used in) in Financial Activities before Extra Ordinary Items	**29.01**	**1,905.19**
Proceeds from Extra Ordinary Items		
Payment for Extra Ordinary Item		
Net Cash flow from (Used in) in Financial Activities	**29.01**	**1,905.19**
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**0.83**	**-2.30**
Effect of exchange rate change on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents	**0.83**	**-2.30**
Cash and cash equivalents at beginning of period	0.74	3.04
Cash and cash equivalents at end of period	**1.57**	**0.74**

For, **SKP Bearing Industries Limited**

SHRINAND KAMLAKAR PALSHIKAR Digitally signed by SHRINAND KAMLAKAR PALSHIKAR Date: 2025.07.04 11:32:19 +05'30'

SANGITA SHRINAND PALSHIKAR Digitally signed by SANGITA SHRINAND PALSHIKAR Date: 2025.07.04 11:58:45 +05'30'

Shrinand K Palshikar
Managing Director
DIN No: 08992832

Shripada S Palshikar
CFO

Sangita S Palshikar
Director
DIN No: 09054303

Notes

1 SKP BEARING INDUSTRIES LIMITED **(erstwhile partnership firm till 5th January, 2022, previously known as SKP BEARING INDUSTRIES)** is engaged into manufacturing of needle rollers, cylindrical rollers, pins and steel balls and other related products, generation of electricity through wind mill power projects and solar power projects.

2 BASIS OF ACCOUNTING AND PREPERATION OF FINANCIAL STATEMENTS:

The accompanying financial statements are prepared under the historical costs convention and on accrual basis of accounting and in compliance, in all materials respects, with the Accounting Principles Generally accepted and applicable in India, the applicable accounting standards notified under relevant sections and provisions of the Companies Act, 2013.

3. USE OF ESTIMATES:

The preparation of financial statements in conformity with Generally Accepted Accounting Principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates made are recognized in the period in which the results are materialized.

4. PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION ON IT:

Fixed Assets are valued at cost less depreciation w.e.f. 06.01.2022 by **SLM** method as per the useful life prescribed under the schedule II of the Companies Act, 2013. The details of fixed assets are given in the balance sheet & the schedule referred there in.

Certain items of Property, Plant and Equipment are held in the name of erstwhile Partnership firm i.e. S K P Bearing Industries. Process for transfer of property in Company’s name is already initiated for many items and will be carried out for all the items in due course.

5. INVENTORY:

Inventories are valued at lower of cost or net realizable value as declared by the company which is in line with requirement of AS 2 “Valuation of Inventories”.

6. ACCOUNTING METHOD:

The accounting method employed is Mercantile Accounting System. Final Accounts has been prepared on Going Concern assumption and materiality aspect but some revenue & expenses due to their peculiar nature like electricity, telephone expenses, etc are accounted for, on cash basis.

7. REVENUE RECOGNITION:

Revenue is recognized in accordance with Accounting Standard (AS) 9 on 'Revenue Recognition' using the accrual basis and the exclusive method, i.e., excluding taxes. However, certain income streams, including those from the renewable energy generation business, are recognized on a cash basis due to their inherent nature.

The Company commenced commercial operations at its Zamar Plant effective 1st March 2025 and at its PM Kusum Solar Project effective 19th June 2024. Accordingly, all related capital expenditures previously recorded under Capital Work-in-Progress have been capitalized under the appropriate heads of Property, Plant and Equipment in accordance with the applicable financial reporting framework.

Further, effective 1st April 2024, the Company revised its accounting treatment for captive consumption of electricity generated by the Gujarat Windmill. Until 31st March 2024, the accounting was done on a gross basis by recognizing both internal sales and corresponding expenses. From FY 2024–25 onwards, based on Audit Committee's decision, the treatment has shifted to a net basis:

- If consumption exceeds generation, the shortfall is recorded as electricity expense;
- If generation exceeds consumption, the surplus is recognized as other income.

This change in policy has been applied prospectively in accordance with AS 5. Restating prior periods was considered impracticable due to unavailability of complete historical data. The change does not materially impact the financial statements for the year ended 31st March 2025.

8. All the Balances to the Debit and Credit of Debtors, Creditors and Unsecured Loans are subject to confirmation and reconciliations.

9. The figures have been rearranged and regrouped wherever considered necessary and rounded off to the nearest Rupee in Thousands.

10. <u>EFFECT OF CONVERSION:</u>

The corporate Entity comes into existence on 06.01.2022 after conversion of partnership firm. Company is eligible for benefit of provisions of Section 47(xiii) and other provisions of Income tax Act, 1961 and estimates NIL tax liabilities on conversion.

11. Figures of GST credit and liability as per books of account and as per GST Portal are subject to reconciliation.

12. <u>REPORTABLE SEGMENTS:</u>

Segment Reporting Disclosure has been provided as per AS-17 (Segment Reporting)

.

13. The above financial result and statements of assets and liabilities were reviewed by the audit committee and then approved by Board of directors at their respective meeting held on 28/05/2025.

14. Limited review has been given by auditor for the results for half year ended 30/09/2024 as per Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulations, 2015.

15. Note on Half-Yearly Financial Figures (31st March 2024 and 31st March 2025):

The figures for the half year ended 31st March 2024 and 31st March 2025 are derived as the difference between the audited annual figures for the financial years ended 31st March 2024 and 31st March 2025 respectively, and the unaudited/reviewed figures for the half years ended 30th September 2023 and 30th September 2024 respectively. These figures have not been subject to separate audit or limited review and are presented solely to provide supplementary information.

This note is in compliance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable to SME listed entities.

For, **SKP Bearing Industries Limited**

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SANGITA SHRINAND PALSHIKAR
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Date: 2025.07.04 11:59:09 +05'30'

Shrinand K Palshikar	**Shripada S Palshikar**	**Sangita S Palshikar**
Managing Director	CFO	Director
DIN No: 08992832		DIN No: 09054303

SKP BEARING INDUSTRIES LIMITED
CIN : L29305GJ2022PLC128492
CONSOLIDATED BALANCE SHEET AS AT 31/03/2025

₹ in Lakhs

Particulars	31/03/2025	31/03/2024
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	1,660.00	1,660.00
Reserves and surplus	3,458.41	3,359.19
Money received against share warrants	-	-
	5,118.41	**5,019.19**
Share application money pending allotment		-
Non-current liabilities		
Long-term borrowings	2,238.44	2,515.85
Deferred tax liabilities (Net)	178.39	95.17
Other Long term liabilities	-	-
Long-term provisions	-	-
	2,416.83	**2,611.02**
Current liabilities		
Short-term borrowings	651.16	4.86
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	55.02	3.22
Total outstanding dues of creditors other than micro enterprises and small enterprises	225.63	545.48
Other current liabilities	854.97	421.43
Short-term provisions	353.36	421.91
	2,140.14	**1,396.90**
TOTAL	**9,675.37**	**9,027.11**
ASSETS		
Non-current assets		
Property, Plant and Equipment and Intangible Assets		
Property, Plant and Equipment	5,969.90	3,232.41
Intangible assets	9.17	-
Capital work-in-progress	0.00	1,852.85
Intangible assets under development		-
	5,979.07	**5,085.26**
Non-current investments	11.37	2.01
Deferred tax assets (net)	-	-

Long-term loans and advances	-	-
Other non-current assets	20.21	363.47
	6,010.66	**5,450.74**
Current assets		
Current investments	-	-
Inventories	1,242.85	795.09
Trade receivables	1,605.61	1,640.78
Cash and cash equivalents	51.65	288.71
Short-term loans and advances	2.73	0.63
Other current assets	761.87	851.16
	3,664.71	**3,576.37**
TOTAL	**9,675.37**	**9,027.11**

For, **SKP Bearing Industries Limited**

SHRINAND KAMLAKAR PALSHIKAR Digitally signed by SHRINAND KAMLAKAR PALSHIKAR Date: 2025.07.04 11:33:11 +05'30'

SANGITA SHRINAND PALSHIKAR Digitally signed by SANGITA SHRINAND PALSHIKAR Date: 2025.07.04 11:59:44 +05'30'

Shrinand K Palshikar	**Shripada S Palshikar**	**Sangita S Palshikar**
Managing Director	CFO	Director
DIN No: 08992832		DIN No: 09054303

SKP BEARING INDUSTRIES LIMITED

CIN : L29305GJ2022PLC128492

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2025

₹ in ` Lakhs except earning per share

Particulars	Half Yearly ended on			Annual ended on	
	31/03/2025	30/09/2024	31/03/2024	31/03/2025	31/03/2024
	Audited	Unaudited	Unaudited	Audited	Audited
Revenue from operations	3,586.91	3,445.78	2,614.94	7,032.69	5,166.29
Other income	31.16	39.68	23.47	70.84	26.23
Total Revenue	**3,618.07**	**3,485.46**	**2,638.41**	**7,103.52**	**5,192.52**
Expenses					
Cost of material consumed	1,19.09	899.04	704.58	1,918.13	1,403.52
Purchases of Stock-in-Trade	90.79	0.24	8.96	91.03	8.96
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-473.77	-133.24	-70.55	-607.01	-107.49
Employee benefits expense	1,420.99	848.79	557.2	2,269.78	743.6
Finance costs	82.44	113.31	77.53	195.75	112.03
Depreciation and amortization expense	132.43	112.54	63.85	244.97	130.83
Other expenses	963.26	1,293.70	800.19	2,256.96	1,373.02
Total expenses	**3,235.23**	**3,134.38**	**2,141.76**	**6,369.61**	**3,664.46**
Profit before exceptional, extraordinary and prior period items and tax	**382.83**	**351.08**	**496.65**	**733.91**	**1,528.06**
Exceptional items	-	-	-	-	-
Profit before extraordinary and prior period items and tax	**382.83**	**351.08**	**496.65**	**733.91**	**1,528.06**
Extraordinary Items	-	-	-		-
Profit before prior period items and tax	**382.83**	**351.08**	**496.65**	**733.91**	**1,528.06**
Prior Period Items	-	-	-		-
Profit before tax	**382.83**	**351.08**	**496.65**	**733.91**	**1,528.06**
Tax expense:					
Current tax	142.81	210.55	163.98	353.36	406.15
Deferred tax	43.2	40.01	32.25	83.21	54.27
Profit/(loss) for the period from	**196.82**	**100.52**	**300.42**	**297.34**	**1,067.64**

continuing operations					
Profit/(loss) from discontinuing operations	-	-	-	-	-
Tax expense of discontinuing operations	-	-	-	-	-
Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-	-
Profit/(loss) for the period	**196.82**	**100.52**	**300.42**	**297.34**	**1,067.64**
Earnings per equity share:					
Basic	1.18	0.61	1.81	1.79	6.43
Diluted					

For, **SKP Bearing Industries Limited**

SHRINAND KAMLAKAR PALSHIKAR
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SANGITA SHRINAND PALSHIKAR
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Date: 2025.07.04 12:00:07 +05'30'

Shrinand K Palshikar	**Shripada S Palshikar**	**Sangita S Palshikar**
Managing Director	CFO	Director
DIN No: 08992832		DIN No: 09054303

SKP BEARING INDUSTRIES LIMITED
CIN : L29305GJ2022PLC128492
CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31/03/2025

₹ in ` Lakhs

Particulars	31/03/2025	31/03/2024
Cash Flows from Operating Activates		
Net Profit Before Tax and Extra Ordinary Items	733.91	1,528.06
Adjustment For		
Depreciation	244.97	130.83
Foreign Exchange	-4.51	
Gain or loss of Sale of Fixed assets		
Gain or loss of Investment		
Finance Cost	195.75	112.03
Dividend Income		
Other adjustment of non cash Item	1.85	20.59
Other adjustment to reconcile Profit		
Total Adjustment to Profit/Loss (A)	**438.07**	**263.45**
Adjustment For working Capital Change		
Adjustment for Increase/Decrease in Inventories	-447.76	-267.80
Adjustment for Increase/Decrease in Trade Receivables	35.17	-543.16
Adjustment for Increase/Decrease in Other Current Assets	89.28	-670.23
Adjustment for Increase/Decrease in Trade Payable	-268.05	363.68
Adjustment for Increase/Decrease in other current Liabilities	433.53	348.44
Adjustment for Provisions	-68.55	-20.40
Total Adjustment For Working Capital (B)	**-226.37**	**-789.47**
Total Adjustment to reconcile profit (A+B)	**211.70**	**-526.02**
Net Cash flow from (Used in) operation	**945.61**	**1,002.04**
Dividend Received		
Interest received		
Interest Paid		
Income Tax Paid/ Refund	-350.70	-315.00
Net Cash flow from (Used in) operation before Extra Ordinary Items	**594.91**	**687.04**
Proceeds from Extra Ordinary Items		

Payment for Extra Ordinary Item		
Net Cash flow From operating Activities	**594.91**	**687.04**
Cash Flows from Investing Activities		
Proceeds From fixed Assets		
Proceeds from Investment or Equity Instruments		
Purchase of Fixed Assets	2,969.36	1,207.44
Purchase Of Investments or Equity Instruments	9.37	
Interest received		
Dividend Received		
Cash Receipt from Sale of Interest in Joint Venture		
Cash Payment to acquire Interest in Joint Venture		
Cash flow from loosing Control of subsidiaries		
Cash Payment for acquiring Control of subsidiaries		
Proceeds from Govt. Grant		
Other Inflow/Outflow Of Cash	2,186.75	-1,100.57
Net Cash flow from (Used in) in Investing Activities before Extra Ordinary Items	**-791.98**	**-2,308.01**
Proceeds from Extra Ordinary Items		
Payment for Extra Ordinary Item		
Net Cash flow from (Used in) in Investing Activities	**-791.98**	**-2,308.01**
Cash Flows from Financial Activities		
Proceeds From Issuing Shares		
Proceeds from Issuing Debenture /Bonds/Notes		
Redemption of Preference Share		
Redemption of Debenture		
Proceeds from other Equity Instruments		
Proceeds From Borrowing	1,858.58	2,184.67
Repayment Of Borrowing	1,489.14	
Dividend Paid	182.60	166.00
Interest Paid	195.75	112.03
Income Tax Paid/Refund		
Net Cash flow from (Used in) in Financial Activities before Extra Ordinary Items	**-8.91**	**1,906.64**
Proceeds from Extra Ordinary Items		
Payment for Extra Ordinary Item		
Net Cash flow from (Used in) in Financial Activities	**-8.91**	**1,906.64**
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**-205.98**	**285.67**
Effect of exchange rate change on cash and cash equivalents	31.08	

Net increase (decrease) in cash and cash equivalents	**-237.06**	**285.67**
Cash and cash equivalents at beginning of period	288.71	3.04
Cash and cash equivalents at end of period	**51.65**	**288.71**

For, **SKP Bearing Industries Limited**

SHRINAND KAMLAKAR PALSHIKAR Digitally signed by SHRINAND KAMLAKAR PALSHIKAR Date: 2025.07.04 11:33:54 +05'30'

SANGITA SHRINAND PALSHIKAR Digitally signed by SANGITA SHRINAND PALSHIKAR Date: 2025.07.04 12:00:37 +05'30'

Shrinand K Palshikar	**Shripada S Palshikar**	**Sangita S Palshikar**
Managing Director	CFO	Director
DIN No: 08992832		DIN No: 09054303

NOTES

1. The above consolidated financial results for the year ended 31st March 2025, in respect of SKP Bearings Industries Limited ("the Holding Company"), have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28th May 2025. The Statutory Auditors have audited the said results and issued an unmodified opinion.

   The French subsidiary was incorporated in February 2024 and its first financial period extends from February 2024 to March 2025. For the purpose of consolidation, the financial results for February and March 2024 have been included in the consolidated financial statements for FY 2023–24, while the results from April 2024 to March 2025 have been included in the current year's consolidated financial statements (FY 2024–25).

2. The consolidated financial results include the financial results of SKP Bearings Industries Limited (Parent company) and the financial results of its subsidiary SKP Bearings Industries Limited France SAS.

3. These financial results have been prepared in accordance with Accounting Standards (AS) under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

4. Since the French subsidiary operates within the same business ambit as the parent company and does not constitute a separate business segment, no primary segment (business segment) disclosure is made, and no other consolidated segment reporting is presented. Geographical information has been disclosed in accordance with the requirements applicable to secondary segments under AS 17.

5. **Note on Consolidated Half-Yearly Financial Figures (31st March 2024 and 31st March 2025):**
   The consolidated figures for the half year ended 31st March 2024 and 31st March 2025 have been arrived at by deducting the unaudited/reviewed consolidated figures for the half years ended 30th September 2023 and 30th September 2024, respectively, from the audited consolidated annual figures for the years ended 31st March 2024 and 31st March 2025. These half-yearly consolidated figures have not been subjected to separate audit or limited review and are presented only to provide additional analytical information.

   This disclosure is made in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable to SME listed companies.

For, **SKP Bearing Industries Limited**

SHRINAND KAMLAKAR PALSHIKAR
Digitally signed by SHRINAND KAMLAKAR PALSHIKAR Date: 2025.07.04 11:34:26 +05'30'

SANGITA SHRINAND PALSHIKAR
Digitally signed by SANGITA SHRINAND PALSHIKAR Date: 2025.07.04 12:01:08 +05'30'

Shrinand K Palshikar	**Shripada S Palshikar**	**Sangita S Palshikar**
Managing Director	CFO	Director
DIN No: 08992832		DIN No: 09054303