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: 05.11.2026

To,
The Listing Department,
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

Dear Sir/Madam,

Subject: Submission of Revised Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Half Year ended 30th September, 2026

We refer to the Unaudited Financial Results (Standalone & Consolidated) for the Half Year ended 30th September, 2026, submitted by the Company to the Exchange on 04.11.2026 pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Subsequent to the aforesaid submission, the Company has made the following changes in the said financial results:

1. **Consolidated Profit and loss Account (Other Expenses):** the line items under Other Expenses have been regrouped. It is a change in grouping only, and there is no change in any amount. Total expenses, profit before tax and profit after tax remain as submitted earlier.

2. **Segment Reporting:** it is attached as an additional enclosure to the results already submitted. There is no change in any amount in the Profit and Loss, Assets and Liabilities or Cash Flow Statement.
3. **Cash Flow Statement:** the correction relates only to the plus (+) / minus (–) sign against the relevant line item. There is no change in any amount.

We wish to clarify that the above changes are in the nature of regrouping, attachment of annexure and correction of typographical error, and do not affect the overall financial position, profitability, or any other financial parameters of the Company. The revised Financial Results along with the Segment Annexure and the corrected Cash Flow Statement are enclosed herewith as Annexure – A for your records and ready reference.

We regret the inadvertent error and request you to kindly take the revised Financial Results on record and update the same on the Exchange platform accordingly.

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
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Website : www.skpbearings.com | CIN No. : L29305GJ2022PLC128492 | IATF - 16949

Please feel free to contact us in case of any further clarification or information required in this regard.

Thanking you,
Yours Faithfully

For SKP BEARING INDUSTRIES LIMITED

SHRINAND KAMLAKAR PALSHIKAR
Digitally signed by SHRINAND KAMLAKAR PALSHIKAR
Date: 2026.11.05 17:16:20 +05'30'

SHRINAND KAMLAKAR PALSHIKAR
MANAGING DIRECTOR
DIN: 08992832

SKP BEARING INDUSTRIES LIMITED
Survey no.2127 Mulchand Road, Wadhwan , Wadhwan, Gujarat, India - 363030
CIN - L29305GJ2022PLC128492
Unaudited Standalone Statement of Asset and Liabilities as at 30-Sep-2026

(In Lakhs)

Particulars	30-Sep-2026	31-Mar-2026
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	1,660.00	1,660.00
(b) Reserves and Surplus	6,664.16	6,070.49
(c) Money Received against Share Warrants		
Total	8,324.16	7,730.49
(2) Share application money pending allotment		
(3) Non-current liabilities		
(a) Long-term Borrowings	2,956.76	2,805.06
(b) Deferred Tax Liabilities (Net)	361.79	270.72
(c) Other Non-current liabilities	-	-
(d) Long-term Provisions	-	-
Total	3,318.55	3,075.78
(4) Current liabilities		
(a) Short-term Borrowings	1,320.16	1,326.48
(b) Trade Payables	-	-
Total outstanding dues to MSME	-	79.29
Total outstanding dues to Other than MSME	151.95	151.84
(c) Other Current Liabilities	290.35	412.70
(d) Short-term Provisions	53.20	95.97
Total	1,815.66	2,066.28
Total Equity and Liabilities	**13,458.37**	**12,872.55**
II. ASSETS		
(1)Non-current assets		
(a) Property, Plant and Equipment and Capital WIP and Intangible Assets		
(i) Property, Plant and Equipment	6,395.40	5,991.57
(ii) Capital Work-in-progress	29.66	166.67
(iii) Intangible Assets	10.87	11.52
(iv) Intangible Assets under Development	-	-
(b) Non-current Investments	82.09	82.09
(c) Deferred Tax Assets (net)	-	-
(d) Long-term Loans and Advances	3,028.44	2,383.01
(e) Other Non-current Assets	13.93	13.51
Total	9,560.39	8,648.37
(2) Current assets		
(a) Current investments		-
(b) Inventories	915.73	634.63
(c) Trade Receivables	1,860.41	2,801.14
(d) Cash and cash equivalents	1.51	11.43
(e) Short-term Loans and Advances	403.60	252.70
(f) Other Current Assets	716.73	524.28
Total	3,897.98	4,224.18
Total Assets	**13,458.37**	**12,872.55**
	-	-

For & On behalf of board of SKP Bearing Industries Limited

SHRINAND KAMLAKAR PALSHIKAR

Digitally signed by SHRINAND KAMLAKAR PALSHIKAR
Date: 2026.11.05 17:18:47 +05'30'

Shrinand K Palshikar
Managing Director
DIN: 08992832

Place : France
Date: 05-11-2026

SKP BEARING INDUSTRIES LIMITED
Survey no.2127 Mulchand Road, Wadhwan , Wadhwan, Gujarat, India - 363030
CIN - L29305GJ2022PLC128492
Unaudited Standalone Statement of Financial Results for the Quarter, half year ended 30th Sep, 2026

(In Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-2026 Unaudited	30-Jun-2026 Unaudited	30-Sep-2025 Unaudited	30-Sep-2026 Unaudited	30-Sep-2025 Unaudited	31-Mar-2026 Audited
Revenue from Operations	1,564.24	1,573.89	1,503.79	3,138.13	2,868.62	8,070.08
Other Income	118.06	59.38	225.51	177.44	278.11	542.61
Total Income	**1,682.30**	**1,633.27**	**1,729.30**	**3,315.57**	**3,146.73**	**8,612.69**
Expenses						
Cost of Material Consumed	532.88	491.73	590.52	1,024.61	989.44	2,336.98
Purchases of Stock in Trade	(0.24)	92.82	0.80	92.58	34.85	1,200.94
Change in Inventories of Work in Progress, Finished Goods	(1.87)	(8.60)	(189.27)	(10.47)	(238.92)	98.48
Employee Benefit Expenses	138.05	132.89	119.53	270.94	268.02	631.08
Finance Costs	68.65	135.68	78.57	204.33	156.86	314.49
Depreciation and Amortization Expenses	118.55	95.68	142.26	214.23	220.76	418.78
Other Expenses	356.03	327.76	367.21	683.79	761.04	1,553.73
Total expenses	**1,212.05**	**1,267.96**	**1,109.62**	**2,480.01**	**2,192.05**	**6,554.48**
Profit/(Loss) before Exceptional and Extraordinary Item	470.25	365.31	619.68	835.56	954.68	2,058.21
Exceptional Item	-	-	-	-	-	
Profit/(Loss) before Extraordinary Item and Tax	470.25	365.31	619.68	835.56	954.68	2,058.21
Extraordinary Item	-	-	-	-	-	
Profit/(Loss) before Tax	470.25	365.31	619.68	835.56	954.68	2,058.21
Tax Expenses						
- Current Tax	87.14	76.39	192.53	163.53	251.82	460.41
- Deferred Tax	75.53	15.55	(27.71)	91.08	(7.36)	92.33
- Prior Period Taxes	0.12	(12.84)	-	(12.72)		4.85
Profit/(Loss) for the Period from Continuing Operations	**307.46**	**286.21**	**454.86**	**593.67**	**710.22**	**1,500.62**
Profit/(loss) from Discontinuing Operation (before tax)	-	-	-	-	-	-
Tax Expenses of Discontinuing Operation	-	-	-	-	-	-
Profit/(loss) from Discontinuing Operation (after tax)	-	-	-	-	-	-
Profit/(Loss) for the period	**307.46**	**286.21**	**454.86**	**593.67**	**710.22**	**1,500.62**
Paid-up Share Capital	1,660.00	1,660.00	1,660.00	1,660.00	1,660.00	1,660.00
(Face Value per Share Rs.10 each)	**166.00**	**166.00**	**166.00**	**166.00**	**166.00**	**166.00**
Reserves excluding reveluation reserve	**-**	**-**	**-**	**-**	**-**	**6,070.49**
Earnings Per Share (Face Value per Share Rs.10 each)						
-Basic (In Rs)	1.85	1.72	2.74	3.57	4.28	9.04
-Diluted (In Rs)	1.85	1.72	2.74	3.57	4.28	9.04

Notes:-

1. The above Financial Results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at its Meeting held on 4th November, 2026.

2. The Company publishes the standalone financial statements of the Company along with the consolidated financial statements. In accordance with Accounting Standard (AS) 17 - 'Segment Reporting', the Company has disclosed the segment information in the consolidated financial results.

3. The Statutory Auditors of the Company have carried out the limited review of the above financial results of the Company and have expressed an unmodified opinion on these results.

4. Previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April 2021.

5. As the company is listed on SME Platform of NSE, it has been exempted from the applicability of IND-AS as per the proviso to rule 4 of companies (Indian Accounting Standards) Rules, 2015

6. The Financial results have been prepared in accordance with the accounting standard as notified under section 133 of the Companies Act 2013 (Act), read with the relevant rules made thereunder and other accounting principles generally accepted in India.

7. As an SME listed entity, the company is required to submit half-yearly financial results only. Quarterly results are being prepared and published by the company Voluntarily.

8. The results for the Quarter ended on September 30, 2026 are made available on the National Stock Exchange of India Limited website (URL: www.nseindia.com) and also on the company's website (https://www.skpbearings.com/).

9. There are no investor complaints pending as on September 30, 2026.

10. Internal Audit of Financial results for the Quarter ended on September 30, 2026 has been conducted by the Internal Auditor of the Company.

11. Trade receivables as at September 30, 2026 include certain export receivables that are outstanding beyond the stipulated timeline under FEMA. As of the date of signing of this statement, no regulatory scrutiny or penal action has been initiated by the RBI, AD Bank, or GST authorities. The potential financial impact of this delay is currently unascertainable but expected by management to be immaterial; hence, no amount has been debited from above statement to provide for the said matter.

For & On behalf of board of SKP Bearing Industries Limited

SHRINAND KAMLAKAR PALSHIKAR

Digitally signed by SHRINAND KAMLAKAR PALSHIKAR
Date: 2026.11.05 17:22:25 +05'30'

Shrinand K Palshikar
Managing Director
DIN: 08992832

Place :France
Date: 05-11-2026

SKP BEARING INDUSTRIES LIMITED
Survey no.2127 Mulchand Road, Wadhwan , Wadhwan, Gujarat, India - 363030
CIN - L29305GJ2022PLC128492
Unaudited Standalone Statement of Cashflow for the half year ended 30th Sep, 2026

STANDALONE STATEMENT OF CASH FLOW

Particulars	30/09/2026 Un-Audited	31/03/2026 Audited
Cash flows from used in operating activities		
Profit before extraordinary items and tax	835.56	2,058.21
Adjustments for reconcile profit (loss)		
Adjustments to profit (loss)		
Adjustments for finance costs	204.33	314.49
Adjustments for depreciation and amortisation expense	214.23	418.78
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		-
Adjustments for unrealised foreign exchange losses gains	17.10	-328.57
Adjustments for dividend income		-
Adjustments for share-based payments		-
Other adjustments for which cash effects are investing or financing cash flow	-120.05	-177.34
Other adjustments to reconcile profit (loss)		-
Other adjustments for non-cash items		-
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		-
Total adjustments to profit (loss)	**315.61**	**227.36**
Adjustments for working capital		
Adjustments for decrease (increase) in inventories	-281.10	291.27
Adjustments for decrease (increase) in trade receivables	923.63	-1,418.73
Adjustments for decrease (increase) in other current assets	-192.45	-163.79
Adjustments for increase (decrease) in trade payables	-79.18	61.46
Adjustments for increase (decrease) in other current liabilities	-122.35	83.91
Adjustments for provisions	-150.90	-97.10
Total adjustments for working capital	**97.65**	**-1,242.98**
Total adjustments for reconcile profit (loss)	**413.26**	**-1,015.62**
Net cash flows from (used in) operations	**1,248.82**	**1,042.59**
Dividends received	-	-
Interest paid	-	-
Interest received	-	-
Income taxes paid (refund)	-193.59	-369.29
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) operating activities before extraordinary items	**1,055.23**	**673.30**
Proceeds from extraordinary items	-	-
Payment for extraordinary items	-	-
Net cash flows from (used in) operating activities	**1,055.23**	**673.30**
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses	-	-
Cash flows used in obtaining control of subsidiaries or other businesses	-	-
Other cash receipts from sales of equity or debt instruments of other entities	-	-
Other cash payments to acquire equity or debt instruments of other entities	-	14.75
Other cash receipts from sales of interests in joint ventures	-	-
Other cash payments to acquire interests in joint ventures	-	-
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-	-
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-	-
Proceeds from sales of property plant and equipment		-
Purchase of property plant and equipment	480.39	748.90
Proceeds from sales of intangible assets		-
Purchase of intangible assets	-	2.35
Cash advances and loans made to other parties	0.42	-6.06
Cash receipts from repayment of advances and loans made to other parties	-645.44	-824.03
Cash payments for future contracts, forward contracts, option contracts and swap contracts	-	-

Cash receipts from future contracts, forward contracts, option contracts and swap contracts	-	-
Dividends received	-	-
Interest received	120.05	177.34
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash		-
Proceeds from government grants	-	-
Net cash flows from (used in) investing activities before extraordinary items	**-1,006.20**	**-1,406.63**
Proceeds from extraordinary items	-	-
Payment for extraordinary items	-	-
Net cash flows from (used in) investing activities	**-1,006.20**	**-1,406.63**
Cash flows from used in financing activities		
Proceeds from issuing shares	-	-
Proceeds from issuing other equity instruments	-	-
Proceeds from issuing debentures notes bonds etc	-	-
Proceeds from borrowings	145.38	1,241.94
Repayments of borrowings	-	-
Dividends paid	-	184.26
Interest paid	204.33	314.49
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) financing activities before extraordinary items	**-58.95**	**743.19**
Proceeds from extraordinary items	-	-
Payment for extraordinary items	-	-
Net cash flows from (used in) financing activities	**-58.95**	**743.19**
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**-9.92**	**9.86**
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	-	-
Net increase (decrease) in cash and cash equivalents	**-9.92**	**9.86**
Cash and cash equivalents cash flow statement at beginning of period	11.43	1.57
Cash and cash equivalents cash flow statement at end of period	**1.51**	**11.43**

For & On behalf of board of SKP Bearing Industries Limited

SHRINAND KAMLAKAR PALSHIKAR

Digitally signed by SHRINAND KAMLAKAR PALSHIKAR
Date: 2026.11.05 17:42:12 +05'30'

Shrinand K Palshikar
Managing Director
DIN: 08992832

Place : France
Date: 05-11-2026

JAIN P. C. AND ASSOCIATES
Charterd Accountant

LIMITED REVIEW REPORT ON UNAUDITED QUARTERLY STANDALONE FINANCIAL RESULTS OF SKP BEARING INDUSTRIES LIMITED UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

TO THE BOARD OF DIRECTORS OF
SKP BEARING INDUSTRIES LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **SKP BEARING INDUSTRIES LIMITED** ("the Company"), for the quarter ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

9th Floor Ratnanjali Solitaire, Near ICICI bank,
Jodhpur Village, Ahmedabad- 380015
info@jainpc.com
079 40072102,
079 40070445

Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR JAIN P. C. & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 126313W



KARAN RAMESH RANKA

(KARAN R RANKA)
PARTNER
Mem No. 136171
Date: 4th November, 2026
Place: Surendranagar
UDIN: 26136171YENKQP5507

SKP BEARING INDUSTRIES LIMITED
Survey no.2127 Mulchand Road, Wadhwan , Wadhwan, Gujarat, India - 363030
CIN - L29305GJ2022PLC128492
Unaudited Consolidated Statement of Asset and Liabilities as at 30-Sep-2026

(In Lakhs)

Particulars	30-Sep-2026	31-Mar-2026
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	1,660.00	1,660.00
(b) Reserves and Surplus	3,028.86	3,055.89
(c) Money Received against Share Warrants		
Total	4,688.86	4,715.89
(2) Share application money pending allotment		
(3) Non-current liabilities		
(a) Long-term Borrowings	2,959.02	2,805.06
(b) Deferred Tax Liabilities (Net)	361.79	270.72
(c) Other Non-current liabilities	-	-
(d) Long-term Provisions	-	-
Total	3,320.81	3,075.78
(4) Current liabilities		
(a) Short-term Borrowings	1,320.16	1,326.48
(b) Trade Payables	-	-
Total outstanding dues to MSME	-	79.29
Total outstanding dues to Other than MSME	705.72	244.93
(c) Other Current Liabilities	938.30	1,604.52
(d) Short-term Provisions	53.20	95.97
Total	3,017.38	3,351.19
Total Equity and Liabilities	**11,027.05**	**11,142.86**
II. ASSETS		
(1)Non-current assets		
(a) Property, Plant and Equipment and Capital WIP and Intangible Assets		
(i) Property, Plant and Equipment	6,563.51	6,176.51
(ii) Capital Work-in-progress	29.66	166.67
(iii) Intangible Assets	10.87	27.30
(iv) Intangible Assets under Development	-	-
(b) Non-current Investments	26.12	26.12
(c) Deferred Tax Assets (net)	-	-
(d) Long-term Loans and Advances	-	-
(e) Other Non-current Assets	15.78	15.36
Total	6,645.94	6,411.96
(2) Current assets		
(a) Current investments		-
(b) Inventories	1,406.21	1,029.40
(c) Trade Receivables	2,116.93	3,007.50
(d) Cash and cash equivalents	2.11	33.77
(e) Short-term Loans and Advances	403.60	252.70
(f) Other Current Assets	452.26	407.53
Total	4,381.11	4,730.90
Total Assets	**11,027.05**	**11,142.86**
	-	-

For & On behalf of board of SKP Bearing Industries Limited

SHRINAND KAMLAKAR PALSHIKAR

Digitally signed by SHRINAND KAMLAKAR PALSHIKAR
Date: 2026.11.05 17:42:40 +05'30'

Shrinand K Palshikar
Managing Director
DIN: 08992832

Place : Surendranagar
Date: 05-11-2026

SKP BEARING INDUSTRIES LIMITED
Survey no.2127 Mulchand Road, Wadhwan , Wadhwan, Gujarat, India - 363030
CIN - L29305GJ2022PLC128492
Unaudited Consolidated Statement of Financial Results for the Quarter, half year ended 30th Sep, 2026

(In Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-2026 Unaudited	30-Jun-2026 Unaudited	30-Sep-2025 Unaudited	30-Sep-2026 Unaudited	30-Sep-2025 Unaudited	31-Mar-2026 Audited
Revenue from Operations	2,092.82	2,211.18	1,783.70	4,304.00	3,995.96	10,271.25
Other Income	66.83	82.82	241.42	149.65	265.11	439.39
Total Income	**2,159.65**	**2,294.00**	**2,025.12**	**4,453.65**	**4,261.07**	**10,710.64**
Expenses						
Cost of Material Consumed	678.93	635.79	193.01	1,314.72	797.18	2,771.71
Purchases of Stock in Trade	(0.24)	92.82	782.90	92.58	816.95	1,200.94
Change in Inventories of Work in Progress, Finished Goods	(0.01)	27.93	(232.75)	27.92	(285.03)	98.96
Employee Benefit Expenses	518.01	480.91	306.72	998.92	954.55	2,360.08
Finance Costs	68.64	135.68	76.44	204.32	156.86	314.49
Depreciation and Amortization Expenses	133.30	110.31	154.58	243.61	242.12	466.28
Other Expenses	659.00	727.48	281.56	1,386.48	998.54	2,853.02
Total expenses	**2,057.63**	**2,210.92**	**1,562.46**	**4,268.55**	**3,681.17**	**10,065.48**
Profit/(Loss) before Exceptional and Extraordinary Item	102.02	83.08	462.66	185.10	579.90	645.16
Exceptional Item	-	-	-	-	-	
Profit/(Loss) before Extraordinary Item and Tax	102.02	83.08	462.66	185.10	579.90	645.16
Extraordinary Item	-	-	-	-	-	
Profit/(Loss) before Tax	102.02	83.08	462.66	185.10	579.90	645.16
Tax Expenses						
- Current Tax	87.14	76.39	192.53	163.53	251.82	460.41
- Deferred Tax	75.53	15.55	(27.71)	91.08	(7.36)	92.33
- Prior Period Taxes	0.12	(12.84)	-	(12.72)		4.85
Profit/(Loss) for the Period from Continuing Operations	**(60.77)**	**3.98**	**297.84**	**(56.79)**	**335.44**	**87.57**
Profit/(loss) from Discontinuing Operation (before tax)	-	-	-	-	-	-
Tax Expenses of Discontinuing Operation	-	-	-	-	-	-
Profit/(loss) from Discontinuing Operation (after tax)	-	-	-	-	-	-
Profit/(Loss) for the period	**(60.77)**	**3.98**	**297.84**	**(56.79)**	**335.44**	**87.57**
Paid-up Share Capital	1,660.00	1,660.00	1,660.00	1,660.00	1,660.00	1,660.00
(Face Value per Share Rs.10 each)	**166.00**	**166.00**	**166.00**	**166.00**	**166.00**	**166.00**
Reserves excluding reveluation reserve	**-**	**-**	**-**	**-**	**-**	**-**
Earnings Per Share (Face Value per Share Rs.10 each)						
-Basic (In Rs)	(0.36)	0.02	1.79	(0.34)	2.02	0.53
-Diluted (In Rs)	(0.36)	0.02	1.79	(0.34)	2.02	0.53

Notes:-

1 The above Financial Results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at its Meeting held on November 04, 2026.

2 In accordance with Accounting Standard (AS) 17 - 'Segment Reporting', the Company has disclosed the segment information herein. Segment information for Standalone results is not separately presented as per the exemptions available under the standard.

3 ***The statutory audit/review of the financial results of SKP Bearing Industries Limited – France (the "Subsidiary") for the quarter ended September 30, 2026 has been completed, and the review report has been received. Accordingly, the consolidated financial results have been prepared by incorporating the financial results of the Subsidiary based on its reviewed financial statements, after considering the necessary adjustments for inter-company transactions. The reviewed standalone financial results of the Subsidiary reflect total revenue of ₹619.02 Lakhs and a net loss after tax of ₹405.21 Lakhs for the quarter ended Spetember 30, 2026, before adjustments for inter-company transactions, as considered in the consolidated financial results.***

4 *Figures of the Company are as per the Standalone Financial Results and are subject to the notes thereto.*

5 Previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April 2021.

6 As the Holding company is listed on SME Platform of NSE, it has been exempted from the applicability of IND-AS as per the proviso to rule 4 of companies (Indian Accounting Standards) Rules, 2015

7 The Financial results have been prepared in accordance with the accounting standard as notified under section 133 of the Companies Act 2013 (Act), read with the relevant rules made thereunder and other accounting principles generally accepted in India.

8 As an SME listed entity, the company is required to submit half-yearly financial results only. Quarterly results are being prepared and published by the company **Voluntarily.**

9 The results for the Quarter ended on September 30, 2026 are made available on the National Stock Exchange of India Limited website (URL: www.nseindia.com) and also on the company's website (https://www.skpbearings.com/).

For & On behalf of board of SKP Bearing Industries Limited

SHRINAND KAMLAKAR PALSHIKAR

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Date: 2026.11.05 17:43:02 +05'30'

Shrinand K Palshikar
Managing Director
DIN: 08992832

Place : Surendranagar
Date: 05-11-2026

SKP BEARING INDUSTRIES LIMITED
Survey no.2127 Mulchand Road, Wadhwan , Wadhwan, Gujarat, India - 363030
CIN - L29305GJ2022PLC128492
Unaudited Consolidated Statement of Cashflow for the half year ended 30th Sep, 2026

CONSOLIDATED STATEMENT OF CASH FLOW

Particulars	30/09/2026 Un-Audited	31/03/2026 Audited
Cash flows from used in operating activities		
Profit before extraordinary items and tax	185.09	645.16
Adjustments for reconcile profit (loss)		
Adjustments to profit (loss)		
Adjustments for finance costs	204.32	314.49
Adjustments for depreciation and amortisation expense	243.61	466.28
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
Adjustments for unrealised foreign exchange losses gains	17.10	-328.57
Adjustments for dividend income		
Adjustments for share-based payments		
Other adjustments for which cash effects are investing or financing cash flow	-0.34	-2.49
Other adjustments to reconcile profit (loss)		
Other adjustments for non-cash items		
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
Total adjustments to profit (loss)	**464.69**	**449.71**
Adjustments for working capital		
Adjustments for decrease (increase) in inventories	-376.81	213.45
Adjustments for decrease (increase) in trade receivables	873.47	-1,389.24
Adjustments for decrease (increase) in other current assets	-44.73	-151.89
Adjustments for increase (decrease) in trade payables	381.50	42.75
Adjustments for increase (decrease) in other current liabilities	-666.23	749.57
Adjustments for provisions	-193.67	-97.10
Total adjustments for working capital	**-26.47**	**-632.46**
Total adjustments for reconcile profit (loss)	**438.22**	**-182.75**
Net cash flows from (used in) operations	**623.31**	**462.41**
Dividends received	-	-
Interest paid	-	-
Interest received	-	-
Income taxes paid (refund)	-150.81	-369.29
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) operating activities before extraordinary items	**472.50**	**93.12**
Proceeds from extraordinary items	-	-
Payment for extraordinary items	-	-
Net cash flows from (used in) operating activities	**472.50**	**93.12**
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses	-	-
Cash flows used in obtaining control of subsidiaries or other businesses	-	-
Other cash receipts from sales of equity or debt instruments of other entities	-	-
Other cash payments to acquire equity or debt instruments of other entities	-	-14.75
Other cash receipts from sales of interests in joint ventures	-	-
Other cash payments to acquire interests in joint ventures	-	-
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-	-
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-	-
Proceeds from sales of property plant and equipment		-
Purchase of property plant and equipment	-477.17	-839.56
Proceeds from sales of intangible assets		
Purchase of intangible assets		-18.13
Cash advances and loans made to other parties		
Cash receipts from repayment of advances and loans made to other parties		
Cash payments for future contracts, forward contracts, option contracts and swap contracts		
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		
Dividends received		
Interest received	0.34	-2.49
Income taxes paid (refund)		
Other inflows (outflows) of cash	-0.42	-4.85
Proceeds from government grants		
Net cash flows from (used in) investing activities before extraordinary items	**-477.25**	**-865.10**

Proceeds from extraordinary items	-	-
Payment for extraordinary items	-	-
Net cash flows from (used in) investing activities	**-477.25**	**-865.10**
Cash flows from used in financing activities		
Proceeds from issuing shares	-	-
Proceeds from issuing other equity instruments	-	-
Proceeds from issuing debentures notes bonds etc	-	-
Proceeds from borrowings	147.64	1,241.94
Repayments of borrowings		
Dividends paid	-	184.26
Interest paid	204.32	314.49
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) financing activities before extraordinary items	**-56.68**	**743.19**
Proceeds from extraordinary items	-	-
Payment for extraordinary items	-	-
Net cash flows from (used in) financing activities	**-56.68**	**743.19**
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**-61.43**	**-28.79**
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	29.77	10.91
Net increase (decrease) in cash and cash equivalents	**-31.66**	**-17.88**
Cash and cash equivalents cash flow statement at beginning of period	33.77	51.65
Cash and cash equivalents cash flow statement at end of period	**2.11**	**33.77**

For & On behalf of board of SKP Bearing Industries Limited

SHRINAND KAMLAKAR PALSHIKAR

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Date: 2026.11.05 17:43:23 +05'30'

Shrinand K Palshikar
Managing Director
DIN: 08992832

Place : France
Date: 05-11-2026

JAIN P. C. AND ASSOCIATES
Charterd Accountant

LIMITED REVIEW REPORT ON UNAUDITED QUARTERLY CONSOLIDATED FINANCIAL RESULTS OF SKP BEARING INDUSTRIES LIMITED UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

TO THE BOARD OF DIRECTORS OF
SKP BEARING INDUSTRIES LIMITED

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **SKP BEARING INDUSTRIES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The accompanying Statement includes the **unaudited** interim financial results and other financial information in respect of one wholly owned subsidiary, whose interim financial results reflect total revenues of Rs. 619.02 lakhs, and total net loss after tax of Rs. 405.21 lakhs for the quarter ended September 30, 2026, as considered in the Statement. These interim financial results and other financial information have not been reviewed by its auditors and have been approved and furnished to us by the Management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such management certified unaudited interim financial results.

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Jodhpur Village, Ahmedabad- 380015
info@jainpc.com
079 40072102,
079 40070445

According to the information and explanations given to us by the Management, these interim financial results are material to the Group. Consequently, we are unable to determine whether any adjustments might have been found necessary in respect of the abovementioned financial results had they been subjected to a limited review by the auditors of the subsidiary.

Based on our review conducted and procedures performed as stated in paragraph 3 above, except for the possible effects of the matter described in the paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR JAIN P. C. & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN 126313W



KARAN RAMESH RANKA

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Date: 2026.11.04 18:03:32 +05'30'

(KARAN R RANKA)

PARTNER

Mem No. 136171

Date: 4th November 2026

Place: Surendranagar

UDIN: 26136171VHKADT7655

Segment Reporting Disclosure under AS 17

For the Quarter Ended 3oth September 2026
Company Name: SKP Bearing Industries Limited
CIN: L29305GJ2022PLC128492
Exchange: NSE
Nature of Business: Multi-segment entity – Manufacturing and Power Generation
Basis of Segmentation: Business Segment (Primary Reporting Format)

Consolidated Segment-wise Revenue and Results

(In Lakhs)

Particulars	Manufacturing			Power Generation		Total
	Parent	Parent	Subsidiary	Parent	Parent	
	Mulchand Plant	Zammar Plant	France	PM Kusum	Other Windmill and Solar Plant	
Segment Revenue	2,522.81	917.30	1,251.17	64.31	131.59	**4,887.18**
Less: Inter-Segment Revenue	-140.01	-443.17	0	0.00	0.00	**-583.18**
External Revenue	2,382.80	474.13	1,251.17	64.31	131.59	**4,304.00**
Segment Results (PBIT)	720.64	36.58	-530.76	41.19	121.78	**389.43**
Less: Interest Expense	-204.33	0.00	0.00	0	0	**-204.33**
Add: Unallocable Income (net)	0.00	0.00	0.00	0.00	0.00	**0.00**
Profit Before Tax	516.31	36.58	-530.76	41.19	121.78	**185.10**
Segment Assets	4,797.34	3,435.35	1,256.20	747.81	790.35	11,027.05
Segment Liabilities	4,878.40	65.03	1,369.66	0	25.09	6,338.18

Notes:

1. Identification of Segments: The Group has identified its operating segments based on specific manufacturing facilities and power generation units (Mulchand Plant, Zammar Plant, France Operations, PM Kusum, and Windmill & Solar). This disaggregation aligns with the internal reporting provided to the Chief Operating Decision Maker (CODM) for resource allocation and performance assessment.

2. Consolidation of Subsidiary: The operations of the wholly-owned subsidiary, SKP Bearing Industries Limited - France, have been fully consolidated into the segment matrix to provide a comprehensive view of the Group's total manufacturing and operational footprint.

3. Inter-Segment Eliminations: Inter-segment revenue of ₹ 583.18 Lakhs represents internal transfers and transactions between the manufacturing units. These inter-company transactions have been fully eliminated upon consolidation to arrive at the external revenue and consolidated segment results.

4. Captive Consimption: The revenue from Power Generation is exclusive of captive Consumption and manufacturing.

SHRINAND KAMLAKAR PALSHIKAR

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