



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: 13.02.2026

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

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on 13th February 2026

Ref: Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we wish to inform you that the Board of Directors of SKP Bearing Industries Limited (“the Company”), at its meeting held today, i.e., Friday, 13th February 2026, has, inter alia, considered and approved the following matter:

1. Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended December 31, 2025, including disclosures required under Regulations 33 and other applicable provisions of the Listing Regulations, together with the Limited Review Report issued by M/s. Dipak P. Shah & Co., Chartered Accountants, Surendranagar, Gujarat, the Statutory Auditors of the Company.

A copy of the said Financial Results and the Limited Review Report of the Statutory Auditors for the quarter ended December 31, 2025, as required under the Listing Regulations, is enclosed herewith.

The meeting commenced at **05:00 p.m.** and concluded at **05:45 p.m.**

Thanking you,
Yours Faithfully

For SKP BEARING INDUSTRIES LIMITED

SHRINAND KAMLAKAR PALSHIKAR
MANAGING DIRECTOR,
DIN: 08992832

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

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

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

For, SKP Bearing Industries Limited

-Sd-

Shrinand K Palshikar
Managing Director
DIN No: 08992832

Shripada S Palshikar
CFO

Sangita S Palshikar
Director
DIN No: 09054303



Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of the Company for the Quarter ended December 31, 2025.

Review Report

To the Board of Director,

SKP BEARING INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of Unaudited Financial Results of SKP BEARING INDUSTRIES LIMITED ("the Company") for Quarter ended December 31, 2025 ("the Statement") attached herewith, being submitted by the Company on volunteer basis as an "Additional compliance" to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended with SEBI Circular No. CIR/CFD/CMD1/80/2019 ("the Circular") ("the Listing Regulations, 2015) including relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Company's management and has been approved by the Company's Board of Directors, has been compiled from the related financial statements which has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under (AS) and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review of such financial statements.
3. 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.
4. Based on our review conducted as above, except for the possible effects of our observation described in the "Other Matters" Para as below, 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 aforesaid Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed which is correct and portray the complete financial stature of the entity or that it contains any material misstatement.





5. OtherMatters:

The Company's management is responsible for carrying out the balance confirmation and reconciliations with various debtors, creditors and advances. These have not been independently verified by us during the period under review.

The Company's management has carried out an inspection of its inventories but not in the presence of auditors for the period under review. Consequently, we were unable to carry out reviewing procedures necessary to obtain adequate assurance regarding the quantities and condition of inventories. There were no other satisfactory review procedures that we could adopt to obtain sufficient evidence regarding the existence of such inventories. Accordingly, we have not been able to obtain sufficient appropriate review evidence to provide a basis for a review opinion.

Date: 13th February, 2026

Place: Surendranagar

UDIN: 26045296FLPLDT7177

For, DIPAK P SHAH & Co
Chartered Accountants



Dipak P. Shah

(Dipak P. Shah)
Proprietor

Membership No. 045296
FRN : 112132W

Rs, in lakhs

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

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

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

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

For, SKP Bearing Industries Limited

-Sd-

Shrinand K Palshikar
Managing Director
DIN No: 08992832

Shripada S Palshikar
CFO

Sangita S Palshikar
Director
DIN No: 09054303



Dipak P. Shah

B.Com.,LL.B.,F.C.A.

Dipak P. Shah & Co.

Chartered Accountants

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of the Company for the Quarter ended 31st December, 2025.

Review Report

To the Board of Director,

SKP BEARING INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **SKP BEARING INDUSTRIES LIMITED** (the "Holding Company") which includes joint operations and its subsidiaries [the Holding Company and its subsidiaries hereinafter referred to as the "Group"], and its share of the net profit/ loss after tax and total comprehensive income/loss of its for the Quarter ended December 31, 2025 (the "Statement"). The Statement is being submitted by the Holding Company on volunteer basis as an "**Additional compliance**" to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended with SEBI Circular No. CIR/CFD/CMD1/80/2019 ("the Circular") ("the Listing Regulations, 2015) including relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Parent's Personnel responsible for financial and accounting matter, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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 SEBI Circular CIR/CFD/CMD/144/2019 dated 29 March, 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.





Dipak P. Shah

B.Com., LL.B., F.C.A.

Dipak P. Shah & Co.

Chartered Accountants

The Statement includes the results of the entity **SKP BEARING INDUSTRIES LIMITED FRANCE.**

4. Based on our review conducted and procedures performed as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed which is correct and portray the complete financial stature of the entity or that it contains any material misstatement.
5. The subsidiary located outside India whose interim financial information has been prepared in accordance with the accounting principles generally accepted in their country and which has been reviewed by their auditor and independent report of the same is issued. An independent chartered accountant has converted the said interim financial information of such subsidiary located outside India to accounting principles generally accepted in India and issued a review report on the same. Our conclusion on the Statement, in so far as it relates to the interim financial information of the subsidiaries, located outside India is based on the reports of other auditor and the Independent Chartered Accountant as referred above. Our conclusion is not modified in respect of the above matter.

The accompanying Statement includes the interim financial results and other financial information in respect of subsidiary as stated in para 3 whose unaudited interim financial results/statements and other financial information for Quarter ended December 31, 2025 reflect total revenue of INR 451.71/- Lakhs, total net profit/(loss) after tax of INR (581.09)/- Lakhs, for the Quarter ended December 31, 2025, as considered in the statement which have been reviewed by their auditors.

The independent auditors report on interim financial results/statements and other financial information of the entity referred to above have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated above.

Our conclusion on the statement is not modified in respect of above said matter.

Date: 13th February, 2026

Place: Surendranagar

UDIN: 26045296TUHWDR3525



For DIPAK P SHAH & CO
Chartered Accountants

(Dipak P. Shah)

Proprietor

Membership No.: 045296

FRN: 1112132W

Segment Reporting Disclosure under AS 17

For the Period Ended 31st December,2025

Company Name: SKP Bearing Industries Limited

CIN: L29305GJ2022PLC128492

Exchange: NSE

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

Basis of Segmentation: Business Segment (Primary Reporting Format)

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

₹ in ` Lakhs

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

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

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

₹ in ` Lakhs

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

C. Notes:

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

For, **SKP Bearing Industries Limited**

-Sd-

Shrinand K Palshikar

Managing Director

DIN No: 08992832

Shripada S Palshikar

CFO

Sangita S Palshikar

Director

DIN No: 09054303