

Date: 05th 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	BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001 Maharashtra, India
NSE Scrip Code – SKFINDIA	BSE Scrip Code -500472

Subject: Outcome of the Board Meeting held on 05th February 2026, pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR") including circulars issued thereunder and other applicable provisions, if any, as amended from time to time, and in continuation to our intimation dated 29th January 2026 we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. 05th February 2026 [commenced at 16:00 Hrs (IST) and concluded at 18:15 Hrs (IST)] has, inter-alia, considered and approved the following matters:

I. Financial Results:

a) On the recommendation of the Audit Committee, the Unaudited Financial Results (Standalone and Consolidated) for the third quarter and nine months ended 31st December 2025 together with Limited Review Report of the Statutory Auditors, that were placed before the Board of Directors and the same was taken on record.

The above-mentioned Financial Results (together with the Limited Review Report) are enclosed herewith in this intimation as Annexure – A.

Pursuant to the provisions of Regulation 33(3)(d) of SEBI LODR, read with the Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 we hereby declare that the Statutory Auditors - M/s. Deloitte Haskins & Sells LLP, Chartered Accountants, have issued the Limited Review Reports with Unmodified opinion on the Unaudited Financial Results (Standalone and Consolidated) of the Company for the third quarter and nine months ended 31st December 2025.

II. Appointment of Auditors:

b) On the recommendation of Audit Committee, the Board of Directors in their meeting held today approved the appointment of M/s Samdani & Co., (Firm Registration No. 142734W) Chartered Accountants as Tax and GST Auditors for the Financial Year 2025-26.

Disclosure required pursuant to Regulation 30 of SEBI LODR read with Clause 7, Para A of Part A of Schedule III to the said Regulation read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 with regard to appointment of Auditors is enclosed herewith in this intimation as Annexure – B.

The intimation is also being uploaded on the Company's website at <https://www.skf.com/in/investors/skf-india-ltd>.

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

Thanking you,

Yours faithfully,
For 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

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Deloitte Haskins & Sells LLP

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF SKF INDIA LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **SKF INDIA LIMITED** ("the Parent") and its subsidiary (the parent and its subsidiary together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates for the quarter and nine months ended December 31, 2025 ("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 ("the Listing Regulations").
2. 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 thereunder 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 (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.

4. The Statement includes the results of the following entities:

Sr. No.	Name of the entity	Relationship
1	SKF India (Industrial) Limited (till September 30, 2025)	Subsidiary
2	Sunstrength Renewables Private Limited	Associate
3	Clean Max Taiyo Private Limited	Associate

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**Deloitte
Haskins & Sells LLP**

5. Based on our review conducted and procedures performed 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.
6. The consolidated unaudited financial results includes the financial results of a subsidiary which have not been reviewed by their auditors, whose financial results reflect total revenue of Rs. Nil and Rs. Nil for the quarter and period ended upto September 30, 2025, respectively, total net loss after tax of Rs. 1.3 million and Rs. 6.1 million for the quarter and period ended upto September 30, 2025, respectively, total comprehensive loss of Rs. 1.3 million and Rs. 6.1 million for the quarter and period ended upto September 30, 2025 respectively, as considered in the Statement. The consolidated unaudited financial results include the Group's share of profit after tax of Rs. 0.1 million and Rs. 0.1 million for the quarter and nine months ended December 31, 2025, respectively, as considered in the Statement, in respect of two associates, based on their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial information results are not material to the Group.

Our report on the Statement is not modified in respect of the above matter with respect to our reliance on the financial results certified by the Board of the Directors.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

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Kedar Raje
Partner

(Membership No. 102637)

UDIN: 26102637ESONZT5357

Place: Singapore

Date: February 5, 2026

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**SKF INDIA LIMITED**

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

Website: www.skf.com/in; CIN: L29130PN1961PLC213113

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months ended December 31, 2025

(INR in Millions)

Particulars	Consolidated					
	Quarter ended		Nine Months ended		Year ended	
	December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited) (Refer Note 5)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited) (Refer Note 5)	December 31, 2024 (Unaudited)	March 31, 2025 (Audited)
1 Revenue from Operations	5,766.4	13,090.6	12,561.0	31,688.5	37,065.5	49,199.2
Other Income	304.3	238.5	475.1	694.0	1,110.4	1,014.5
Total Income	6,070.7	13,329.1	13,036.1	32,382.5	38,175.9	50,213.7
2 Expenses						
(a) Cost of materials consumed	2,084.2	3,772.5	3,106.0	8,933.7	9,258.6	12,472.7
(b) Purchases of stock-in-trade	1,133.4	3,798.2	5,152.5	9,721.6	15,901.4	19,473.7
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(66.1)	663.3	116.8	616.8	(1,184.4)	(1,781.0)
(d) Employee benefits expense	348.7	991.3	877.4	2,337.0	2,593.2	3,597.8
(e) Depreciation and amortisation expense	162.9	230.4	213.8	619.2	612.5	830.8
(f) Finance cost	1.0	1.4	1.5	3.5	5.6	7.0
(g) Other expenses	1,442.2	2,207.5	2,096.0	5,924.3	6,109.5	7,982.4
Total Expenses	5,106.3	11,664.6	11,564.0	28,156.1	33,296.4	42,583.4
3 Profit before exceptional items and tax	964.4	1,664.5	1,472.1	4,226.4	4,879.5	7,630.3
4 Exceptional items (Refer note 4)	101.0	257.4	-	358.4	-	-
5 Profit before Share of Profit / (Loss) of Associates and tax (3 - 4)	863.4	1,407.1	1,472.1	3,868.0	4,879.5	7,630.3
6 Share of Profit / (Loss) of Associates	0.1	(0.9)	(1.5)	0.1	(4.0)	1.7
7 Profit before Tax (5 + 6)	863.5	1,406.2	1,470.6	3,868.1	4,875.5	7,632.0
8 Income tax expense :						
Current tax (including tax relating to earlier years)	282.5	383.2	428.8	1,143.2	1,336.9	2,028.4
Deferred tax charge / (credit)	(39.0)	(31.9)	(53.2)	(132.1)	(87.7)	(55.5)
Total tax expense	243.5	351.3	375.6	1,011.1	1,249.2	1,972.9
9 Profit for the period (7 - 8)	620.0	1,054.9	1,095.0	2,857.0	3,626.3	5,659.1
10 Other comprehensive income, net of tax -						
Items that will not be reclassified to profit and loss						
Remeasurement of net defined benefits obligation	(11.3)	34.0	(48.0)	22.7	(48.0)	(107.1)
Income tax (charge) / credit relating to these items	2.8	(8.6)	12.1	(5.8)	12.1	27.0
Other comprehensive (loss) / income for the period (net of tax)	(8.5)	25.4	(35.9)	16.9	(35.9)	(80.1)
11 Total comprehensive income for the period (9 + 10)	611.5	1,080.3	1,059.1	2,873.9	3,590.4	5,579.0
12 Paid-up Equity Share Capital (face value INR 10/-)	494.4	494.4	494.4	494.4	494.4	494.4
13 Reserves excluding Revaluation Reserve	-	-	-	-	-	25,485.3
14 Earnings Per Share (of INR 10/- each)						
(a) Basic (not to be annualised)	12.5	21.3	22.1	57.8	73.3	114.5
(b) Diluted (not to be annualised)	12.5	21.3	22.1	57.8	73.3	114.5





SKF INDIA LIMITED

Registered Office: Chinchwad, Pune 411033 Maharashtra, India
Tel. No. : 91 - 20 66112500 | E-mail: investorindia@SKF.com
Website: www.skf.com/in; CIN: L29130PN1961PLC213113

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months ended December 31, 2025

Notes :

- 1 The unaudited 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 and nine months ended December 31, 2025 have been reviewed by the statutory auditors of the Company.
- 2 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.
- 3 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.
- 4 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 advise 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 under the Scheme, aggregating to Rs. 77 million and Rs. 334.4 million, respectively, which have been included under "Exceptional items".

- 5 The unaudited consolidated financial results includes 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.
- 6 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 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.

The Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and liabilities have been transferred to Resulting Company at their respective book values.

- 7 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 the Companies have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer.
- 8 The unaudited consolidated financial results for the quarter and nine months ended December 31, 2025 are available on the Bombay Stock Exchange Limited website (URL: www.bseindia.com), the National Stock Exchange of India Limited website (URL: www.nseindia.com) and on the Company's website (URL: www.skf.com/in)



For SKF India Limited

Aashi Arora
Chief Financial Officer
Place :- Pune

Shailesh Sharma
Managing Director
Place :- Pune

Deloitte Haskins & Sells LLP

Chartered Accountants
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF SKF INDIA LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **SKF INDIA LIMITED** ("the Company"), for the quarter and nine months ended December 31, 2025 ("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 ("the Listing Regulations").
2. 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 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 (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 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 **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

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Kedar Raje
Partner

(Membership No. 102637)
UDIN: 26102637PHIQU9094

Place: Singapore
Date: February 05, 2026

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Particulars	Standalone					
	Quarter ended		Nine Months ended		Year ended	
	December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	March 31, 2025 (Audited)
CONTINUING OPERATIONS						
1 Revenue from Operations	5,766.4	4,959.1	5,586.8	15,350.5	13,525.8	18,453.4
Other Income	304.3	64.9	155.4	402.9	347.7	306.5
Total Income	6,070.7	5,024.0	5,742.2	15,753.4	13,873.5	18,759.9
2 Expenses						
(a) Cost of materials consumed	2,084.2	2,267.1	2,496.7	6,233.4	6,272.5	8,493.4
(b) Purchases of stock-in-trade	1,133.4	215.4	211.2	1,676.0	498.8	596.2
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(66.1)	293.9	60.4	236.0	(481.3)	(729.6)
(d) Employee benefits expense	348.7	440.0	446.7	1,241.8	1,315.0	1,865.4
(e) Depreciation and amortisation expense	162.9	151.3	138.1	469.6	401.7	527.2
(f) Finance cost	1.0	0.7	-	1.7	-	-
(g) Other expenses	1,442.2	1,164.3	1,308.5	3,807.7	3,423.7	4,455.8
Total Expenses	5,106.3	4,532.7	4,661.6	13,666.2	11,430.4	15,208.4
3 Profit before exceptional items and tax	964.4	491.3	1,080.6	2,087.2	2,443.1	3,551.5
4 Exceptional items (Refer note 4)	101.0	97.2	-	198.2	-	-
5 Profit before tax (3 - 4)	863.4	394.1	1,080.6	1,889.0	2,443.1	3,551.5
6 Income tax expense :						
Current tax (including tax relating to earlier years)	282.5	115.8	314.8	586.5	677.9	944.1
Deferred tax charge / (credit)	(39.0)	(8.9)	(39.1)	(72.0)	(52.9)	(25.8)
Total tax expense	243.5	106.9	275.7	514.5	625.0	918.3
7 Profit for the period/year from Continuing Operations (5 - 6)	619.9	287.2	804.9	1,374.5	1,818.1	2,633.2
8 Profit before exceptional items and tax from discontinued operations	-	1,173.8	391.3	2,144.6	2,436.1	4,079.6
Exceptional items of discontinued operations	-	160.2	-	160.2	-	-
Profit before tax from discontinued operations	-	1,013.6	391.3	1,984.4	2,436.1	4,079.6
Tax expense for discontinued operation	-	244.3	99.9	496.5	624.1	1,054.7
Profit for the period/ year from Discontinued Operations (net of tax) (Refer note 6A)	-	769.3	291.4	1,487.9	1,812.0	3,024.9
9 Profit of the period/year	619.9	1,056.5	1,096.3	2,862.4	3,630.1	5,658.1
10 Other comprehensive income, net of income tax -						
Continued Operations:						
Items that will not be reclassified to profit and loss						
Remeasurement of net defined benefits obligation	(11.3)	12.2	(24.5)	0.9	(24.5)	(116.0)
Income tax (charge) / credit relating to these items	2.8	(3.1)	6.2	(0.3)	6.2	29.2
Total Other comprehensive (loss) / income for the period (net of tax) from Continuing Operations	(8.5)	9.1	(18.3)	0.6	(18.3)	(86.8)
Discontinued Operations:						
Items that will not be reclassified to profit and loss						
Remeasurement of net defined benefits obligation	-	21.8	(23.5)	21.8	(23.5)	8.9
Income tax (charge) / credit relating to these items	-	(5.5)	5.9	(5.5)	5.9	(2.2)
Total Other comprehensive (loss) / income for the period (net of tax) from Discontinued Operations	-	16.3	(17.6)	16.3	(17.6)	6.7
Total Other comprehensive (loss) / income for the period (net of tax)	(8.5)	25.4	(35.9)	16.9	(35.9)	(80.1)
11 Total comprehensive income for the period (9 + 10)	611.4	1,081.9	1,060.4	2,879.3	3,594.2	5,578.0
12 Paid-up Equity Share Capital (face value INR 10/-)	494.4	494.4	494.4	494.4	494.4	494.4
13 Reserves excluding Revaluation Reserve	-	-	-	-	-	25,485.1
14 Earnings Per Share (of INR 10/- each)						
For Continuing Operations						
(a) Basic (not to be annualised)	12.5	5.8	16.3	27.8	36.8	53.3
(b) Diluted (not to be annualised)	12.5	5.8	16.3	27.8	36.8	53.3
For Discontinued Operations						
(a) Basic (not to be annualised)	-	15.6	5.9	30.1	36.7	61.2
(b) Diluted (not to be annualised)	-	15.6	5.9	30.1	36.7	61.2
For Continuing and Discontinued Operations						
(a) Basic (not to be annualised)	12.5	21.4	22.2	57.9	73.5	114.4
(b) Diluted (not to be annualised)	12.5	21.4	22.2	57.9	73.5	114.4





SKF INDIA LIMITED

Registered Office: Chinchwad, Pune 411033 Maharashtra, India

Tel. No. : 91 - 20 66112500 | E-mail: investorindia@SKF.com

Website: www.skf.com/in; CIN: L29130PN1961PLC213113

Statement of Unaudited Standalone Financial Results for the Quarter and Nine months ended December 31, 2025

Notes :

- 1 The unaudited standalone 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 and nine months ended December 31, 2025 have been reviewed by the statutory auditors of the Company.
- 2 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.
- 3 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.

4 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 advise 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 under the Scheme, aggregating to Rs. 77 million and Rs. 174.2 million, respectively, which have been included under "Exceptional items".
- 5 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.
- 6 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.

The Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets 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.



**SKF INDIA LIMITED**

Registered Office: Chinchwad, Pune 411033 Maharashtra, India
 Tel. No. : 91 - 20 66112500 | E-mail: investorIndia@SKF.com
 Website: www.skf.com/in; CIN: L29130PN1961PLC213113

Statement of Unaudited Standalone Financial Results for the Quarter and Nine months ended December 31, 2025

6A Condensed Statement of Profit & Loss from discontinued operations

(INR in Millions)

Particulars	Standalone					
	Quarter ended			Nine Months ended		Year ended
	December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	March 31, 2025 (Audited)
Revenue from Operations	-	8,130.6	6,974.2	16,336.9	23,539.7	30,745.8
Total Income	-	8,304.0	7,293.9	16,585.3	24,303.2	31,454.0
Total Expenses	-	7,290.4	6,902.6	14,600.9	21,867.1	27,374.4
Profit before tax and after exceptional items (Refer Note 4)	-	1,013.6	391.3	1,984.4	2,436.1	4,079.6
Tax Expenses	-	244.3	99.9	496.5	624.1	1,054.7
Profit from discontinuing operations (net of tax) (Refer Note 6)	-	769.3	291.4	1,487.9	1,812.0	3,024.9

7 The unaudited standalone 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

For SKF India Limited

Aashi Arora
 Chief Financial Officer
 Place :- Pune

Shailesh Sharma
 Managing Director
 Place :- Pune

Date: 05th 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	BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001, Maharashtra, India
NSE Scrip Code – SKFINDIA	BSE Scrip Code – 500472

Subject: Intimation for Appointment of Tax and GST Auditor under Regulation 30 of SEBI LODR.

Dear Sir/Ma'am,

Pursuant to the provisions of Section 44AB of the Income Tax Act, 1961, and other applicable provisions, if any, every company is required to appoint Chartered Accountants as Tax Auditors of the Company.

Based on the recommendation of the Audit Committee, the Board of Directors, at its meeting held on 05th February 2026, has appointed M/s Samdani & Co, Chartered Accountants (Firm Reg. no. 142734W) as Tax and GST Auditors of the Company for the Financial Year 2025-26.

Disclosure required pursuant to Regulation 30 of SEBI LODR read with Clause 7, Para A of Part A of Schedule III to the said Regulation read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 with regard to appointment of Auditors is enclosed herewith as Annexure – 1.

Thanking you,

Yours faithfully,
For SKF India Limited


Mayuri Kulkarni

Company Secretary & Compliance Officer



Annexure – 1

Disclosure required pursuant to Regulation 30 of the SEBI Listing Regulations read with Para A of Schedule III read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026:

Sr. No.	Details of Events that need to be provided	Information of such event
1.	Reason for change viz appointment, resignation, removal, death or otherwise.	M/s Samdani & Co, Chartered Accountants is appointed as Tax and GST Auditors for the Company in respect of the Financial Year 2025-26.
2.	Date of appointment/cessation (as applicable) & term of appointment.	05 th February 2026 For conducting Tax and GST audit of the company for the FY 2025-26.
3.	Brief profile (in case of appointment).	Formed in the year 2016, the firm provides audit and litigation services to business and advisory services to help them increase their efficiency and reduce finance cost.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable.