

Independent Auditors' Limited Review Report on unaudited quarterly and year to date Standalone Financial Results of the Company under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Bemco Hydraulics Limited,

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of BEMCO HYDRAULICS LIMITED ("the Company"), for the quarter ended 30th September, 2025 and year to date from 1st April, 2025 to 30th September, 2025 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations 2015").
2. This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'), and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 is limited primarily to inquiries made to company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards ('IND AS') specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder

and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.C. Bhuteria & Co.

Chartered Accountants

(Firm Registration No. 303105E)



Mohit Bhuteria
Mohit Bhuteria

Partner

Membership No. 056832

UDIN: 25056832 BMM0TF5281

Dated: 13-11-2025

Place: Kolkata

BEMCO HYDRAULICS LIMITED

CIN: L51101KA1957PLC001283

Udyambag, Industrial Estate, Belgaum- 590 008



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED SEPTEMBER 30TH, 2025

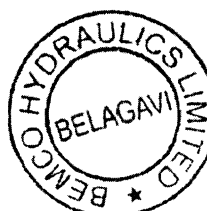
(₹ in Lakhs)

| SL NO | PARTICULARS | Quarter Ended | | | Half Year Ended | | Year Ended |
|-------|---|------------------------|------------------------|------------------------|------------------------|------------------------|----------------------|
| | | 30-Sep-25 Unaudited | 30-Jun-25 Unaudited | 30-Sep-24 Unaudited | 30-Sep-25 Unaudited | 30-Sep-24 Unaudited | 31-Mar-25 Audited |
| 1 | Income | | | | | | |
| | (a) Revenue From Operations | 1,885.90 | 890.34 | 1,792.66 | 2,776.24 | 3,071.14 | 8,276.86 |
| | (b) Other Income | 27.75 | 30.83 | 19.81 | 58.58 | 42.11 | 70.85 |
| | Total Income From (a+b) | 1,913.65 | 921.17 | 1,812.47 | 2,834.82 | 3,113.25 | 8,347.71 |
| 2 | Expenses | | | | | | |
| | (a) Cost of Material Consumed | 861.44 | 839.22 | 1,411.73 | 1,700.66 | 2,027.87 | 4,361.43 |
| | (b) Changes In Inventories Of Finished Goods And Work-In-Progress | (88.05) | (652.41) | (474.52) | (740.46) | (509.33) | (100.64) |
| | (c) Employee Benefit Expense | 370.94 | 329.93 | 297.68 | 700.87 | 575.78 | 1,351.55 |
| | (d) Finance Costs | 42.37 | 36.11 | 59.44 | 78.48 | 90.29 | 185.75 |
| | (e) Depreciation and Amortisation Expense | 33.55 | 32.45 | 30.92 | 66.00 | 60.42 | 126.34 |
| | (f) Other Expenses | 320.25 | 294.31 | 305.94 | 614.56 | 477.86 | 1,196.35 |
| | Total Expenses (a to f) | 1,540.50 | 879.61 | 1,631.19 | 2,420.11 | 2,722.89 | 7,120.78 |
| 3 | Profit/(loss) before exceptional items & tax (1-2) | 373.15 | 41.56 | 181.28 | 414.71 | 390.36 | 1,226.93 |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | Profit/(loss) before tax (3+4) | 373.15 | 41.56 | 181.28 | 414.71 | 390.36 | 1,226.93 |
| 6 | Tax Expense/(Credit) net | | | | | | |
| | (i) Current Tax | 85.12 | 18.08 | 86.61 | 103.20 | 133.22 | 351.67 |
| | (ii) Income Tax For Earlier Year | - | - | - | - | - | 0.45 |
| | (iii) Deferred Tax | 4.87 | (5.55) | (38.00) | (0.68) | (24.06) | (45.67) |
| | Total Tax Expense (6(i) + 6(ii) + 6(iii)) | 89.99 | 12.53 | 48.61 | 102.52 | 109.16 | 306.45 |
| 7 | Profit/(Loss) for the period from continuing operations (5-6) | 283.16 | 29.03 | 132.67 | 312.19 | 281.20 | 920.48 |
| 8 | Other Comprehensive Income | | | | | | |
| | (a) (i) Items that will not be reclassified to profit or loss | (2.70) | 1.63 | (2.76) | (1.07) | (0.84) | (25.07) |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | 0.05 | (0.45) | 0.01 | (0.40) | (0.51) | 0.16 |
| | (b) (i) Items that will be reclassified to profit or loss | | | | | | |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | | | | | | |
| | Total other comprehensive income/ (loss) (8(a)+8(b)) | (2.65) | 1.18 | (2.75) | (1.47) | (1.35) | (24.91) |
| 9 | Total Comprehensive Income/ (loss) for the period (7+8) | 280.51 | 30.21 | 129.92 | 310.72 | 279.85 | 895.57 |
| 10 | Paid up Equity Share Capital of ₹ 1/- each (refer note 3) | 438.01 | 219.34 | 219.34 | 438.01 | 219.34 | 219.34 |
| 11 | Other Equity | | | | | | 6,666.38 |
| 12 | Earnings per share (refer note 4) | | | | | | |
| | (a) Basic | 0.64 | 1.33 | 5.94 | 0.71 | 12.80 | 42.09 |
| | (b) Diluted | 0.64 | 1.33 | 5.94 | 0.71 | 12.80 | 42.09 |

UNAUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES

(₹ in Lakhs)

| Particulars | Half Year Ended | |
|-----------------------------------|------------------------|----------------------|
| | 30-Sep-25 Unaudited | 31-Mar-25 Audited |
| Assets | | |
| (1) Non-Current Assets | | |
| (a) Property, Plant and Equipment | 4,356.35 | 4,360.22 |
| (b) Other Intangible assets | 170.68 | 195.73 |
| (c) Investments In Subsidiaries | 1,859.21 | 1,859.21 |
| (d) Financial Assets | | |
| (i) Investments | 52.94 | 49.43 |
| (ii) Others | 151.91 | 129.97 |
| (e) Other non-current assets | - | - |
| Total Non-Current Assets | 6,591.09 | 6,594.56 |



BEMCO HYDRAULICS LIMITED

CIN: L51101KA1957PLC001283

Udyambag, Industrial Estate, Belgaum- 590 008

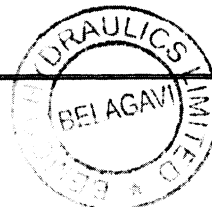


| | | | |
|--|--|------------------|------------------|
| (2) Current Assets | | | |
| (a) Inventories | | 2,714.13 | 1,981.11 |
| (b) Financial Assets | | | |
| (i) Investments - Current | | 170.82 | 156.58 |
| (ii) Trade Receivables | | 2,419.39 | 3,494.04 |
| (iii) Cash and Cash Equivalents | | 14.52 | 72.20 |
| (iv) Bank Balances other than (ii) above | | 286.70 | 275.66 |
| (v) Other Financial Assets | | 21.93 | 22.95 |
| (c) Current Tax Assets (Net) | | 63.66 | - |
| (d) Other current assets | | 352.10 | 187.73 |
| Total Current Assets | | 6,043.25 | 6,190.27 |
| Total Assets | | 12,634.34 | 12,784.83 |
| EQUITY AND LIABILITIES | | | |
| EQUITY | | | |
| (a) Equity Share capital | | 438.01 | 219.34 |
| (b) Other Equity | | 6,714.97 | 6,666.38 |
| Total Equity | | 7,152.98 | 6,885.72 |
| LIABILITIES | | | |
| (1) Non-Current Liabilities | | | |
| (a) Financial Liabilities | | | |
| (i) Borrowings | | 353.60 | 339.68 |
| (ii) Other financial liabilities | | 91.99 | 3.98 |
| (b) Provisions | | 12.74 | 12.74 |
| (c) Deferred tax liabilities (Net) | | 453.65 | 454.20 |
| (d) Other non-current liabilities | | 61.48 | 49.13 |
| Total Non-Current Liabilities | | 973.46 | 859.73 |
| (2) Current Liabilities | | | |
| (a) Financial Liabilities | | | |
| (i) Borrowings | | 912.45 | 1,205.14 |
| (ii) Trade payables | | - | - |
| (a) Total Outstanding Dues of Micro, Medium and Small Enterprises | | 223.38 | 320.88 |
| (b) Total outstanding Dues of Other than Micro, Medium and Small Enterprises | | 1,303.63 | 1,383.06 |
| (iii) Other financial liabilities | | 373.27 | 412.01 |
| (b) Other current liabilities | | 1,575.92 | 1,527.70 |
| (c) Provisions | | 119.25 | 91.73 |
| (d) Current Tax Liabilities (Net) | | - | 98.86 |
| Total Current Liabilities | | 4,507.90 | 5,039.38 |
| Total Equity and liability | | 12,634.34 | 12,784.83 |

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30TH, 2025

(₹ in Lakhs)

| Particulars | For the Period Ended | |
|---|----------------------|-----------|
| | 30-Sep-25 | 30-Sep-24 |
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit/ (Loss) Before Exceptional Items and Tax | 414.71 | 390.36 |
| Adjustments For : | | |
| Loss/(Profit) on Sale of Property, Plant & Equipment | 0.07 | (3.10) |
| Expected Credit Loss Allowances/ Doubtful (Net) | 15.81 | 7.94 |
| Liability No Longer Required Written Back | - | - |
| Bad Debt and Advances Written Off | - | 0.08 |
| Finance Cost | 78.48 | 90.29 |
| Depreciation and Amortization Expense | 66.00 | 60.42 |
| Unrealised Foreign Exchange (Gain) / Loss (net) | 23.36 | 8.88 |
| Provision for Gratuity | - | - |
| Provision for Warranty Made/ (Written Back) | - | - |
| Dividend from Non-Current/ Long Term Investments | (0.51) | (0.11) |
| Interest Income | (9.12) | (8.50) |
| Lease/ Rental Income | (20.09) | (17.23) |
| Profit/Loss on sale of Current Investment | - | (10.53) |
| Gain/ (Loss) In Fair value through profit or loss of current investment | (14.24) | (2.57) |
| Excess & Short Provision | - | - |



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BEMCO HYDRAULICS LIMITED

CIN: L51101KA1957PLC001283

Udyambag, Industrial Estate, Belgaum- 590 008



| | | |
|--|----------|----------|
| Operating Profit Before Working Capital Changes | 554.47 | 515.93 |
| Movements in Working Capital | | |
| Decrease/ (Increase) in Trade and Other Receivables | 870.04 | 118.93 |
| Decrease/ (Increase) in Inventories | (733.02) | (641.71) |
| Increase/ (Decrease) in Trade and Other Payables | (67.78) | 387.19 |
| Cash Generated From Operations | 623.71 | 380.33 |
| Direct Taxes Paid (Net) | (265.72) | (130.90) |
| Net Cash Flow From (Used In) Operating Activities | 357.99 | 249.43 |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, Plant & Equipment (incl. Capital Advances) | (37.58) | (51.08) |
| Purchase of Intangible Assets | - | - |
| Sale of Property, Plant & Equipment | 0.43 | 14.45 |
| Net Decrease/ (increase) in Short-term Investment | - | (152.16) |
| Investment in Long- Term Investments | - | - |
| Investment in Fixed Deposits | (7.91) | (7.53) |
| Dividend from Non-Current/ Long Term Investments | 0.51 | 0.11 |
| Interest Received | 9.12 | 8.50 |
| Lease/ Rental Income | 20.09 | 17.23 |
| Net Cash Flow From (Used In) Investing Activities | (15.34) | (170.48) |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| Proceeds/(Repayment) of Long Term Borrowings(net) | 13.90 | 8.16 |
| Proceeds/(Repayment) of Short Term Borrowings(net) | (292.71) | 72.98 |
| Dividend Paid | (43.73) | (43.73) |
| Interest Paid | (77.79) | (91.09) |
| Net Cash Flow From (Used In) Financing Activities | (400.33) | (53.68) |
| Net Increase in Cash & Cash Equivalents | (57.68) | 25.27 |
| Cash & Cash Equivalents at the beginning of the Year | 72.20 | 9.09 |
| Cash & Cash Equivalents at the end of the Year | 14.52 | 34.37 |

- Notes:
- The above unaudited standalone financial results for the quarter and half year ended September 30, 2025 were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on 13-11-2025.
 - Segment information:
The Company is principally engaged in a single Business Segment 'MANUFACTURING OF HYDRAULIC PRESS MACHINES & EQUIPMENTS', based on nature of products, risks, return and the internal business reporting system and accordingly there is no other reportable segment in terms of Ind AS 108 'Operating Segments'.
 - Pursuant to approval of the members -
(i) Authorised share capital of the Company was increased and reclassified from Rs. 400 lakhs consisting of 40,00,000 equity shares of face value of Rs. 10 each to Rs. 450 lakhs consisting of 4,50,00,000 equity shares of face value of Rs 1 each. subsequently 40,00,000 equity shares of face value of Rs. 10 each as on the record date i. e. 22-8- 2025 (end of the day) were sub-divided into 4,00,00,000 equity shares of face value of Rs. 1 each and
(ii) On 25-8- 2025 (deemed allotment date) the Board of Directors allotted 21867000 equity shares of face value Rs. 1 each as bonus shares in the proportion of one bonus equity shares for every one equity share of face value of Rs. 1 held as on the record date i.e. 22-08-2025 (end of day), by capitalising an amount of Rs. 218.67 lakhs out of securities premium. The bonus shares were listed on BSE Limited w e f 25-08-2025
 - The earnings per share in respect of the previous periods has been restated considering the aforesaid sub-division of shares allotment of bonus shares in line with requirement of Ind AS 33 Earnings per share.
 - The previous period figures have been regrouped/reclassified wherever necessary to make them Comparable.

Place: Belgaum

Date: 13-11-2025

FOR BEMCO HYDRAULICS LIMITED

ANIRUDH MOHTA
MANAGING DIRECTOR
DIN: 00065302



Independent Auditor's Limited Review Report on consolidated unaudited quarterly and year to date financial results of Bemco Hydraulics Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Bemco Hydraulics Limited,

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of BEMCO HYDRAULICS LIMITED ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended 30th September, 2025 and year to date results from 1st April, 2025 to 30th September, 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.
 2. This Statement is the responsibility of the Parent's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular'), and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "*Review of Interim Financial Information performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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 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 Listing Regulations, to the extent applicable.
4. The Statement includes the results of the following subsidiaries ('the Subsidiary'):
 - a) Bemco Fluidtechnik LLP
 - b) Pegasys Machines Private Limited (w.e.f 09/02/2024)



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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.C. Bhuteria & Co.
Chartered Accountants
(Firm Registration No. 303105E)



Mohit Bhuteria
Partner

Membership No. 056832

UDIN: 25056832BMMDT69568

Dated: 13.11.2025

Place: Kolkata

BEMCO HYDRAULICS LIMITED

CIN: L51101KA1957PLC001283

Udyambag, Industrial Estate, Belgaum- 590 008

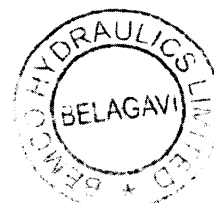


STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30TH, 2025

| Sl NO | PARTICULARS | Quarter Ended | | | Half Year Ended | | Year Ended |
|----------|---|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| | | 30-Sep-25 | 30-Jun-25 | 30-Sep-24 | 30-Sep-25 | 30-Sep-24 | |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | |
| 1 | (a) Revenue From Operations (Net of Rebates and Discounts) | 2,233.22 | 1,170.55 | 2,488.33 | 3,403.77 | 3,912.13 | 10,011.70 |
| | (b) Other Income | 38.59 | 52.18 | 49.42 | 90.77 | 71.36 | 99.55 |
| | Total Income From (a+b) | 2,271.81 | 1,222.73 | 2,537.75 | 3,494.54 | 3,983.49 | 10,111.25 |
| 2 | Expenses | | | | | | |
| | (a) Cost of Material Consumed | 923.31 | 950.70 | 1,634.42 | 1,874.01 | 2,387.67 | 4,950.66 |
| | (b) Changes in Inventories of Finished Goods and Work-in-Progress | (51.23) | (708.39) | (385.33) | (759.62) | (436.18) | 33.73 |
| | (c) Employee Benefit Expense | 419.57 | 377.12 | 346.49 | 796.69 | 660.24 | 1,555.74 |
| | (d) Finance Costs | 52.02 | 45.58 | 56.62 | 97.60 | 111.70 | 231.25 |
| | (e) Depreciation and Amortisation Expense | 38.17 | 37.09 | 35.29 | 75.26 | 66.30 | 145.92 |
| | (f) Other Expenses | 361.58 | 330.83 | 372.24 | 692.41 | 591.18 | 1,440.23 |
| | Total Expenses (a to f) | 1,743.42 | 1,032.93 | 2,059.73 | 2,776.35 | 3,380.91 | 8,357.53 |
| 3 | Profit/(loss) before exceptional items & tax (1-2) | 528.39 | 189.80 | 478.02 | 718.19 | 602.58 | 1,753.72 |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | Profit/(loss) before tax (3+4) | 528.39 | 189.80 | 478.02 | 718.19 | 602.58 | 1,753.72 |
| 6 | Tax Expense/(Credit) net | | | | | | |
| | (i) Current Tax | 121.64 | 48.23 | 160.76 | 169.87 | 209.78 | 533.81 |
| | (ii) Income Tax for Earlier Years | - | - | - | - | - | 0.45 |
| | (iii) Deferred Tax | 4.84 | (2.12) | (30.01) | 2.72 | (3.18) | (34.25) |
| | Total Tax Expense (6(i) + 6(ii)) | 126.48 | 46.11 | 130.75 | 172.59 | 206.60 | 500.01 |
| 7 | Profit / (Loss) for the period from continuing operations (5-6) | 401.91 | 143.69 | 347.27 | 545.60 | 395.98 | 1,253.71 |
| | Attributable to: | | | | | | |
| | Shareholders of the Company | 401.91 | 143.69 | 347.27 | 545.60 | 395.98 | 1,253.71 |
| | Non-Controlling Interest | - | - | - | - | - | - |
| 8 | Other Comprehensive Income | | | | | | |
| | (a) (i) Items that will not be reclassified to profit or loss | (2.59) | 1.73 | (2.76) | (0.86) | (0.84) | (24.61) |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | 0.10 | (0.45) | 0.01 | (0.35) | (0.51) | 0.16 |
| | (b) (i) Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | Total other comprehensive income/ (loss) (8(a) + 8(b)) | (2.49) | 1.28 | (2.75) | (1.21) | (1.35) | (24.45) |
| 9 | Total Comprehensive Income/ (loss) for the period (7+8) | 399.42 | 144.97 | 344.52 | 544.39 | 394.63 | 1,229.26 |
| | Attributable to: | | | | | | |
| | Shareholders of the Company | 399.42 | 144.97 | 344.52 | 544.39 | 394.63 | 1,229.26 |
| | Non-Controlling Interest | - | - | - | - | - | - |
| 10 | Paid up Equity Share Capital of ₹ 1/- each (refer note 4) | 438.01 | 219.34 | 219.34 | 438.01 | 219.34 | 219.34 |
| 11 | Other Equity | | | | | | 6,792.92 |
| 12 | Earnings per share (refer note 5) | | | | | | |
| | (a) Basic | 0.92 | 6.57 | 15.75 | 1.25 | 18.11 | 57.33 |
| | (b) Diluted | 0.92 | 6.57 | 15.75 | 1.25 | 18.11 | 57.33 |

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

| Particulars | (₹ in Lakhs) | |
|-----------------------------------|------------------------------|-------------------------|
| | Half Year ended 30-Sep-25 | Year ended 31-Mar-25 |
| Assets | | |
| (1) Non-Current Assets | | |
| (a) Property, Plant and Equipment | 4,402.43 | 4,405.18 |
| (b) Capital Work-in-progress | 0.48 | 0.48 |
| (c) Other Intangible assets | 1,202.74 | 1,232.50 |
| (d) Financial Assets | | |
| (i) Investments | 52.94 | 49.43 |
| (ii) Others | 797.45 | 392.76 |
| (e) Other non-current assets | | |
| Total Non-Current Assets | 6,456.04 | 6,080.35 |



BEMCO HYDRAULICS LIMITED

CIN: L51101KA1957PLC001283

Udyambag, Industrial Estate, Belgaum- 590 008



(2) Current Assets

| | | |
|--|------------------|------------------|
| (a) Inventories | 2,983.81 | 2,220.51 |
| (b) Financial Assets | | |
| (i) Investments - Current | 411.13 | 376.88 |
| (ii) Trade Receivables | 2,686.07 | 3,846.03 |
| (iii) Cash and Cash Equivalents | 170.29 | 624.23 |
| (iv) Bank Balances other than (ii) above | 286.70 | 275.66 |
| (v) Other Financial Assets | 40.33 | 31.29 |
| (c) Current Tax Assets (Net) | 66.90 | - |
| (d) Other current assets | 590.42 | 97.90 |
| Total Current Assets | 7,235.65 | 7,472.50 |
| Total Assets | 13,691.69 | 13,552.85 |

EQUITY AND LIABILITIES

EQUITY

| | | |
|--------------------------|-----------------|-----------------|
| (a) Equity Share capital | 438.01 | 219.34 |
| (b) Other Equity | 7,075.17 | 6,792.92 |
| Total Equity | 7,513.18 | 7,012.26 |

LIABILITIES

(1) Non-Current Liabilities

| | | |
|--------------------------------------|---------------|---------------|
| (a) Financial Liabilities | | |
| (i) Borrowings | 353.60 | 339.68 |
| (ii) Other financial liabilities | 91.99 | 3.98 |
| (b) Provisions | 40.24 | 33.31 |
| (c) Deferred tax liabilities (Net) | 445.29 | 442.49 |
| (d) Other non-current liabilities | 61.48 | 49.13 |
| Total Non-Current Liabilities | 992.60 | 868.59 |

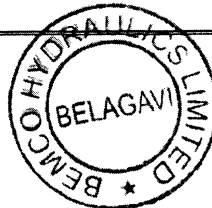
(2) Current Liabilities

| | | |
|--|------------------|------------------|
| (a) Financial Liabilities | | |
| (i) Borrowings | 1,246.65 | 1,573.44 |
| (ii) Trade payables | | |
| (a) Total Outstanding Dues of Micro, Medium and Small Enterprises | 274.60 | 392.44 |
| (b) Total outstanding Dues of Other than Micro, Medium and Small Enterprises | 1,379.49 | 1,426.05 |
| (iii) Other financial liabilities | 379.00 | 421.56 |
| (b) Other current liabilities | 1,783.98 | 1,642.43 |
| (c) Provisions | 122.20 | 98.67 |
| (d) Current Tax Liabilities (Net) | - | 116.94 |
| Total Current Liabilities | 5,185.91 | 5,672.00 |
| Total Equity and Liabilities | 13,691.69 | 13,552.85 |

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER AND HALF-YEAR ENDED SEPTEMBER 30TH, 2025

(₹ in Lakhs)

| Particulars | For the Period Ended | |
|--|----------------------|---------------|
| | 30-Sep-25 | 30-Sep-24 |
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit/ (Loss) Before Exceptional Items and Tax | 718.18 | 602.57 |
| Adjustments For : | | |
| Gain on Sale of Property, Plant & Equipment | 0.07 | (3.10) |
| Expected Credit Loss Allowances/ Doubtful (Net) | 15.72 | 6.87 |
| Liability No Longer Required Written Back | (2.77) | - |
| Bad Debt and Advances Written Off | - | 0.09 |
| Finance Cost | 97.60 | 111.70 |
| Depreciation and Amortization Expense | 75.26 | 66.30 |
| Unrealised Foreign Exchange (Gain) / Loss (net) | 23.23 | 8.82 |
| Provision for Gratuity | - | (0.25) |
| Dividend from Non-Current/ Long Term Investments | (0.51) | (0.11) |
| Interest Income | (20.63) | (21.11) |
| Profit/ Loss on Current Investments | - | (27.10) |
| Fair Valuation of Current Investments | (34.24) | (2.57) |
| Lease/ Rental Income | (20.09) | (17.23) |
| Excess & Short Provision | - | - |
| Operating Profit Before Working Capital Changes | 851.82 | 724.88 |



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BEMCO HYDRAULICS LIMITED

CIN: L51101KA1957PLC001283

Udyambag, Industrial Estate, Belgaum- 590 008



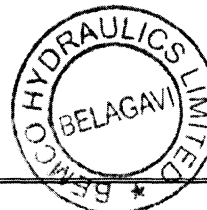
| | | |
|--|-------------------------|-----------------|
| Movements in Working Capital | | |
| Decrease/ (Increase) in Trade and Other Receivables | 614.18 | 301.29 |
| Decrease/ (Increase) in Inventories | (763.30) | (544.09) |
| Increase/ (Decrease) in Trade and Other Payables | 45.01 | 272.93 |
| Cash Generated From Operations | 747.70 | 755.01 |
| Direct Taxes Paid (Net) | (353.71) | (194.72) |
| Net Cash Flow From (Used In) Operating Activities | (A) 393.99 | 560.29 |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, Plant & Equipment (incl. Capital Advances) | (43.25) | (79.15) |
| Sale of Property, Plant & Equipment | 0.43 | 14.45 |
| Purchase of Intangible Assets | - | - |
| Maturity of Fixed Deposits | - | - |
| Investment in Fixed Deposits | (389.00) | (7.53) |
| Purchase/Sale of Current Investments (Net) | - | (372.48) |
| Payment for Business Acquisition (Net of Cash Acquired) | - | - |
| Dividend from Non-Current/ Long Term Investments | 0.51 | 0.11 |
| Interest Received | 20.63 | 8.68 |
| Lease/ Rental Income | 20.09 | 17.23 |
| Net Cash Flow From (Used In) Investing Activities | (B) (390.59) | (418.69) |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| Repayment of Long Term Borrowings | - | - |
| Proceeds from Long Term Borrowings | 13.92 | 8.16 |
| Proceeds/(Repayment) of Short Term Borrowings(net) | (326.79) | 74.98 |
| Dividend Paid | (43.73) | (43.73) |
| Interest Paid | (100.74) | (108.02) |
| Net Cash Flow From (Used In) Financing Activities | (C) (457.34) | (68.61) |
| Net Increase in Cash & Cash Equivalents | (A+B+C) (453.94) | 72.99 |
| Cash & Cash Equivalents at the beginning of the Year | 624.23 | 229.15 |
| Cash & Cash Equivalents at the end of the Year | 170.29 | 302.14 |

Notes:

- The above unaudited consolidated financial results for the quarter and half year ended September 30, 2025 were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on 13-11-2025
- The Group is in a single Business Segment 'MANUFACTURING OF HYDRAULIC PRESS MACHINES & EQUIPMENTS'. These, in the context of Ind AS 108 on "Operating Segments" are considered to constitute one reporting segment.
- Pursuant to approval of the members -
 - Authorised share capital of the Company was increased and reclassified from Rs. 400 lakhs consisting of 40,00,000 equity shares of face value of Rs. 10 each to Rs. 450 lakhs consisting of 4,50,00,000 equity shares of face value of Rs 1 each. subsequently 40,00,000 equity shares of face value of Rs. 10 each as on the record date i.e. 22-08-2025 (end of the day) were sub-divided into 4,00,00,000 equity shares of face value of Rs. 1 each and
 - On 25-08-2025 (deemed allotment date) the Board of Directors allotted 21867000 equity shares of face value Rs. 1 each as bonus shares in the proportion of one bonus equity shares for every one equity share of face value of Rs. 1 held as on the record date i.e. 22-08-2025 (end of day), by capitalising an amount of Rs. 218.67 lakhs out of securities premium. The bonus shares were listed on BSE Limited w e f 25-08-2025
- The earnings per share in respect of the previous periods has been restated considering the aforesaid sub-division of shares allotment of bonus shares in line with requirement of Ind AS 33 Earnings per share.
- The Statement includes the results of Bemco Fluidtechnik LLP and Pegasys Machine Pvt Ltd subsidiaries of the entity.
- The previous period figures have been regrouped/reclassified wherever necessary to make them Comparable.

Place: BELGAUM

Date: 13-11-2025



FOR BEMCO HYDRAULICS LIMITED

ANIRUDH MOHTA
MANAGING DIRECTOR
DIN: 00065302

