

# Bimetal Bearings Limited

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PB No.3772, No.18, RACE COURSE ROAD, COIMBATORE -18  
CIN: L29130TN1961PLC004466

Manufacturers of

**BIMITE**

Thinwall Bearings, Bushings and Thrust Washers

Ref: Sec/1818

14<sup>th</sup> November 2025

M/s.BSE Limited,  
"Phiroze Jeebhoy Towers"  
Dalal Street  
Mumbai - 400 001.

/ **Electronic Filing** /

Sirs,

## **Outcome of the Board meeting - submission of the unaudited financial results**

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We are pleased to inform that at the meeting of the Board of Directors held today, the unaudited financial results (which were subjected to limited review by the Statutory Auditors) for the **Calendar Quarter and half-year ended 30<sup>th</sup> September 2025** got approved.

A copy of the Statement of the unaudited financial results together with the report of the Independent Auditors is also attached for your records.

The meeting commenced at **12.05 p.m.** and concluded at **2.35 p.m.**

The above information will be also made available in the Company's website [www.bimite.co.in](http://www.bimite.co.in) at the earliest.

Kindly acknowledge receipt and do the needful.

Thanking You.

For **Bimetal Bearings Limited**



**K.Vidhya Shankar**

Company Secretary / Compliance Officer

# Bimetal Bearings Limited

## **Integrated Filing – Submission of additional details / information:**

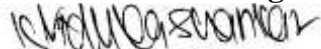
Circular No.SEBI/HO/CFD/CFD- PoD-2/CIR/P/2024/785 Dt.31<sup>st</sup> Dec-2024 issued by SEBI

### **(Details submitted in connection with the Submission of Outcome of the Board meeting for the Calendar Quarter and half-year ended 30<sup>th</sup> September 2025):**

- A) Un-audited Financial Results and Limited Review Report for the Quarter and half-year ended 30<sup>th</sup> September 2025. - **Enclosed above.**
- B) Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. - **Not Applicable.**
- C) Format for disclosing outstanding default on Loans and Debt Securities - **No default on outstanding Loans and Debt Securities.**
- D) Format for Disclosure of Related Party Transactions: - **will be filed in the .xbrl format.**
- E) Statement on impact of Audit Qualifications (for Audit Report with modified opinion) submitted along with Annual Audited Financial Results

**Not Applicable. The Auditors have given a clean report.**

For **Bimetal Bearings Limited**



**K.Vidhya Shankar**

Company Secretary / Compliance Officer

## **INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED STANDALONE FINANCIAL RESULTS**

### **TO THE BOARD OF DIRECTORS OF BIMETAL BEARINGS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **BIMETAL BEARINGS LIMITED** (the "Company") for the quarter and six months ended September 30, 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.
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. 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 Fraser & Ross LLP**  
Chartered Accountants  
(Firm's Registration No. 000829S/S000211)

**KRISHNAN** Digitally signed by  
KRISHNAN  
Date: 2025.11.14  
12:17:28 +05'30'

**Krishnan G**  
Partner  
Membership No. 215718  
UDIN: 25215718BMOFGY9605

Place: Chennai  
Date: November 14, 2025

**BIMETAL BEARINGS LIMITED**  
CIN: L29130TN1961PLC004466  
(A MEMBER OF AMALGAMATIONS GROUP)  
Regd. Office : "Huzur Gardens", Semblum, Chennai - 600 011  
Tel:044-25375581/0422-2221159 E-mail: vidhyashankar@bimite.co.in, Website: www.bimite.co.in  
Statement of Unaudited Standalone Financial Results for the quarter and six months ended september 30, 2025

		(Rs. in lakh, except per equity share data)				
Sl. No.	Particulars	Quarter ended			Six months ended	
		September 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)
	Revenue from operations	6,714.01	7,165.60	6,260.82	13,879.61	12,088.78
	Other income	165.50	156.41	169.40	321.91	316.05
1	<b>Total Income</b>	<b>6,879.51</b>	<b>7,322.01</b>	<b>6,430.22</b>	<b>14,201.52</b>	<b>12,404.83</b>
2	<b>Expenses</b>					
	(a) Cost of materials consumed	3,673.85	4,143.70	3,184.54	7,817.55	6,299.06
	(b) Purchases of stock-in-trade	322.24	336.71	135.09	658.95	321.85
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(151.93)	(329.31)	231.09	(481.24)	(24.57)
	(d) Employee benefits expense	757.78	677.70	722.28	1,435.48	1,372.03
	(e) Finance costs	(0.10)	4.40	19.47	4.30	38.92
	(f) Depreciation and amortisation expenses	165.92	200.35	186.97	366.27	366.72
	(g) Other expenses	1,779.23	1,796.05	1,673.63	3,575.28	3,337.73
	<b>Total expenses</b>	<b>6,546.99</b>	<b>6,829.60</b>	<b>6,153.07</b>	<b>13,376.59</b>	<b>11,711.74</b>
3	<b>Profit before tax (1 - 2)</b>	<b>332.52</b>	<b>492.41</b>	<b>277.15</b>	<b>824.93</b>	<b>693.09</b>
4	<b>Tax expense</b>					
	Current tax	82.13	114.15	46.11	196.28	167.87
	Current tax relating to previous year	-	-	-	-	-
	Deferred tax	2.50	9.01	(6.29)	11.51	(8.39)
	<b>Total tax expense / (benefit)</b>	<b>84.63</b>	<b>123.16</b>	<b>39.82</b>	<b>207.79</b>	<b>159.48</b>
5	<b>Profit after tax (3-4)</b>	<b>247.89</b>	<b>369.25</b>	<b>237.33</b>	<b>617.14</b>	<b>533.61</b>
6	<b>Other comprehensive income / (loss)</b>					
	Items that will not be reclassified to profit or loss					
	- Remeasurements of the defined benefit plans	(5.76)	-	14.32	(5.76)	14.32
	- Equity instruments through other comprehensive income	(118.43)	436.13	372.73	317.70	846.76
	- Income tax relating to items that will not be reclassified to profit or loss	29.99	(60.67)	(115.08)	(30.68)	(167.83)
	<b>Total other comprehensive (loss) / Income, net of tax</b>	<b>(94.20)</b>	<b>375.46</b>	<b>271.97</b>	<b>281.26</b>	<b>693.25</b>
7	<b>Total comprehensive Income (5+6)</b>	<b>153.69</b>	<b>744.71</b>	<b>509.30</b>	<b>898.40</b>	<b>1,226.86</b>
8	Paid-up equity share capital (Face value Rs. 10/- each)	382.50	382.50	382.50	382.50	382.50
9	Reserve and surplus (i.e. Other equity)					
10	Earnings per share (of Rs.10/- each) (not annualised for the quarters):					
	Basic	6.48	9.65	6.20	16.13	13.95
	Diluted	6.48	9.65	6.20	16.13	13.95



**BIMETAL BEARINGS LIMITED**  
**A - Standalone Statement of Assets and Liabilities**

Particulars	As at September 30, 2025	As at March 31, 2025
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	7,161.77	6,966.85
Right of use assets	77.80	279.48
Capital work-in-progress	84.02	269.12
Investment property	618.09	623.21
Other intangible assets	46.59	52.70
Financial assets		
i. Investments	6,237.92	5,920.22
ii. Other financial assets	852.77	860.27
Other non-current assets	736.67	284.32
<b>Total non-current assets</b>	<b>15,815.63</b>	<b>15,256.17</b>
<b>Current assets</b>		
Inventories	5,917.29	4,852.33
Financial assets		
i. Investments	1,298.11	1,227.14
ii. Trade receivables	5,893.78	5,613.71
iii. Cash and cash equivalents	195.97	99.40
iv. Bank balances other than (iii) above	90.42	89.72
v. Loans	13.54	3.41
vi. Other financial assets	6.42	6.62
Other current assets	228.35	240.10
<b>Total current assets</b>	<b>13,643.88</b>	<b>12,132.43</b>
<b>Total assets</b>	<b>29,459.51</b>	<b>27,388.60</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	382.50	382.50
Other equity	22,004.41	21,603.26
<b>Total equity</b>	<b>22,386.91</b>	<b>21,985.76</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
i. Lease liabilities	44.17	221.53
ii. Other financial liabilities	10.50	10.50
Provisions	132.55	123.73
Deferred tax liabilities (Net)	973.77	931.58
<b>Total non-current liabilities</b>	<b>1,160.99</b>	<b>1,287.34</b>
<b>Current liabilities</b>		
Financial liabilities		
i. Borrowings	-	550.11
ii. Lease liabilities	40.37	87.07
iii. Trade payables		
Total outstanding dues of micro enterprises and small enterprises	252.82	212.26
Total outstanding dues of creditors other than micro enterprises and small enterprises	3,947.15	2,928.22
iv. Other financial liabilities	134.74	139.55
Other current liabilities	1,505.09	167.26
Provisions	31.44	31.03
<b>Total current liabilities</b>	<b>5,911.61</b>	<b>4,115.50</b>
<b>Total liabilities</b>	<b>7,072.60</b>	<b>5,402.84</b>
<b>Total equity and liabilities</b>	<b>29,459.51</b>	<b>27,388.60</b>





**BIMETAL BEARINGS LIMITED**
**B. Standalone Statement of Cash Flows for the six months ended September 30, 2025**
*(All amounts are in INR lakhs, unless otherwise stated)*

Particulars	For the six months ended September 30, 2025	For the six months ended September 30, 2024
<b>Cash flow from operating activities</b>		
Profit after tax	617.14	533.61
Adjustments for		
Income tax expense	207.79	159.48
Depreciation and amortisation expense	366.27	366.72
(Gain)/loss on disposal of property, plant and equipment (Net)	(5.70)	0.79
(Gain)/loss on sale of financial assets	-	(3.17)
Changes in fair value of financial assets at fair value through profit or loss	(70.97)	(130.18)
Net unrealised foreign exchange (gain)/loss	(30.72)	15.53
Dividend and interest income classified as investing cash flows	(159.43)	(156.24)
Rental income	(29.10)	(21.00)
Finance cost	4.30	38.92
Other non-operating income	(25.99)	-
<b>Change in operating assets and liabilities</b>		
(Increase)/decrease in trade receivables	(280.07)	214.09
(Increase)/decrease in inventories	(1,064.96)	(590.54)
(Increase)/decrease in other financial assets	(15.02)	(12.04)
(Increase)/decrease in other non-current assets	9.14	(7.77)
(Increase)/decrease in other current assets	20.29	(36.85)
(Increase)/decrease in loans to employees	(10.13)	(11.21)
Increase/(decrease) in trade payables	1,095.42	570.35
Increase/(decrease) in other current liabilities	1,337.83	21.65
Increase/(decrease) in provisions	16.99	(4.89)
<b>Cash generated from operations</b>	<b>1,983.08</b>	<b>947.25</b>
Income taxes paid (net)	(222.30)	(198.51)
<b>Net cash flow from operating activities</b>	<b>1,760.78</b>	<b>748.74</b>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment, investment property	(899.81)	(558.30)
Proceeds from sale of property, plant and equipment	122.32	11.99
Proceeds from sale of investments	-	150.01
(Increase)/decrease in other bank balances	(0.70)	(11.17)
Interest, dividend and rental income received	188.53	177.45
<b>Net cash used in investing activities</b>	<b>(589.66)</b>	<b>(230.02)</b>
<b>Cash flows from financing activities</b>		
Proceeds/(repayments) from/of current borrowings (net)	(550.11)	99.47
Interest paid	(0.49)	(25.43)
Payment of lease liabilities	(26.70)	(50.04)
Dividends paid	(497.25)	(478.13)
<b>Net cash used in financing activities</b>	<b>(1,074.55)</b>	<b>(454.13)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>96.57</b>	<b>64.59</b>
Cash and cash equivalents at the beginning of the year	99.40	37.61
<b>Cash and cash equivalents at the end of the period</b>	<b>195.97</b>	<b>102.20</b>

**C. Notes to the financials results:**

1. These unaudited standalone financial results have 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The above unaudited standalone financial results for the quarter and six months ended September 30, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 14, 2025. The above unaudited standalone financial results for the quarter and six months ended September 30, 2025 have been reviewed by the Statutory Auditors of the Company. These results has been filed with the stock exchange and is also available on the Company's website.

3. The Company's main business is manufacture and sale of plain shaft bearings and other related products. There are no separate reportable segments as per Ind AS 108 - Operating Segments.

4. The Standalone Statement of Assets and Liabilities as at September 30, 2025 is given as Annexure A and Standalone Statement of Cashflows for the six months ended September 30, 2025 is given as Annexure B.

Place : Chennai  
Date : November 14, 2025



For and on behalf of the Board of Directors

*S. Narayanan*  
S. Narayanan  
Whole Time Director

## **INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED CONSOLIDATED FINANCIAL RESULTS**

### **TO THE BOARD OF DIRECTORS OF BIMETAL BEARINGS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **BIMETAL BEARINGS LIMITED** (the "Parent") and its share of net profit after tax and total comprehensive income of its joint venture for the quarter and six months period ended September 30, 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, 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. 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 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.
4. The statement includes the results of the following entities:
  - A. Bimetal Bearings Limited (Parent)
  - B. BBL Daido Private Limited (Joint Venture)
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.

**For Fraser & Ross LLP**  
Chartered Accountants  
(Firm's Registration No. 000829S/S000211)

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**KRISHNAN**  
Date: 2025.11.14  
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**Krishnan G**  
Partner  
Membership No.215718  
UDIN: 25215718BMOFGZ4471

Place: Chennai  
Date: November 14, 2025

**BIMETAL BEARINGS LIMITED**  
**CIN: L29130TN1961PLC004466**  
**(A MEMBER OF AMALGAMATIONS GROUP)**  
**Regd. Office : "Huzur Gardens", Sembium, Chennai - 600 011**  
**Tel:044-25375581/0422-2221159 E-mail: vidhyashankar@bimite.co.in, Website: www.bimite.co.in**  
**Statement of Unaudited Consolidated Financial Results for the quarter and six months ended September 30, 2025**

		(Rs. in lakh, except per equity share data)					
Sl. No.	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from operations	6,714.01	7,165.60	6,260.82	13,879.61	12,088.78	23,907.82
	Other Income	85.50	156.41	97.40	241.91	244.05	396.05
1	<b>Total income</b>	<b>6,799.51</b>	<b>7,322.01</b>	<b>6,358.22</b>	<b>14,121.52</b>	<b>12,332.83</b>	<b>24,303.87</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	3,673.85	4,143.70	3,184.54	7,817.55	6,299.06	12,085.94
	(b) Purchases of stock-in-trade	322.24	336.71	135.09	658.95	321.85	693.24
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(151.93)	(329.31)	231.09	(481.24)	(24.57)	312.56
	(d) Employee benefits expense	757.78	677.70	722.28	1,435.48	1,372.03	2,777.82
	(e) Finance costs	(0.10)	4.40	19.47	4.30	38.92	76.41
	(f) Depreciation and amortisation expenses	165.92	200.35	186.97	366.27	366.72	790.06
	(g) Other expenses	1,779.23	1,796.05	1,673.63	3,575.28	3,337.73	6,631.59
	<b>Total expenses</b>	<b>6,546.99</b>	<b>6,829.60</b>	<b>6,153.07</b>	<b>13,376.59</b>	<b>11,711.74</b>	<b>23,367.62</b>
3	<b>Profit before share of net profit of joint venture and tax (1 - 2)</b>	<b>252.52</b>	<b>492.41</b>	<b>205.15</b>	<b>744.93</b>	<b>621.09</b>	<b>936.25</b>
4	<b>Share of net profit of joint venture (net of tax)</b>	<b>29.84</b>	<b>54.59</b>	<b>30.49</b>	<b>84.43</b>	<b>138.24</b>	<b>245.25</b>
5	<b>Profit before tax (3+4)</b>	<b>282.36</b>	<b>547.00</b>	<b>235.64</b>	<b>829.36</b>	<b>759.33</b>	<b>1,181.50</b>
6	<b>Tax expense</b>						
	Current tax	82.13	114.15	46.11	196.28	167.87	250.00
	Current tax relating to previous year	-	-	-	-	-	(120.80)
	Deferred tax	2.50	9.01	(6.29)	11.51	(8.39)	(72.85)
	<b>Total tax expense / (benefit)</b>	<b>84.63</b>	<b>123.16</b>	<b>39.82</b>	<b>207.79</b>	<b>159.48</b>	<b>56.35</b>
7	<b>Profit after tax (5-6)</b>	<b>197.73</b>	<b>423.84</b>	<b>195.82</b>	<b>621.57</b>	<b>599.85</b>	<b>1,125.15</b>
8	<b>Other comprehensive income / (loss)</b>						
	Items that will not be reclassified to profit or loss						
	- Remeasurements of the defined benefit plans	(5.76)	-	14.32	(5.76)	14.32	47.90
	- Equity instruments through other comprehensive income	(118.43)	436.13	372.73	317.70	846.76	10.32
	- Share of other comprehensive income of joint venture, to the extent not to be reclassified to profit or loss	0.78	-	-	0.78	-	(3.28)
	- Income tax relating to items that will not be reclassified to profit or loss	29.99	(60.67)	(115.08)	(30.68)	(167.83)	(59.19)
	<b>Total other comprehensive (loss) / Income, net of tax</b>	<b>(93.42)</b>	<b>375.46</b>	<b>271.97</b>	<b>282.04</b>	<b>693.25</b>	<b>(4.25)</b>
9	<b>Total comprehensive income (7+8)</b>	<b>104.31</b>	<b>799.30</b>	<b>467.79</b>	<b>903.61</b>	<b>1,293.10</b>	<b>1,120.90</b>
10	Paid-up equity share capital (Face value Rs. 10/- each)	382.50	382.50	382.50	382.50	382.50	382.50
11	Reserve and surplus (i.e. Other equity)						22,575.10
12	Earnings per share (of Rs.10/- each) (not annualised for the quarters):						
	Basic	5.17	11.08	5.12	16.25	15.68	29.42
	Diluted	5.17	11.08	5.12	16.25	15.68	29.42





**BIMETAL BEARINGS LIMITED**  
**A - Consolidated Statement of Assets and Liabilities**

(Rs. in lakh)

Particulars	As at September 30, 2025	As at March 31, 2025
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	7,161.77	6,966.85
Right of use assets	77.80	279.48
Capital work-in-progress	84.02	269.12
Investment property	618.09	623.21
Other intangible assets	46.59	52.70
Financial assets		
i. Investments in joint venture	1,365.45	1,360.24
ii. Other investments	5,443.16	5,125.46
iii. Other financial assets	852.77	860.27
Other non-current assets	736.67	284.32
<b>Total non-current assets</b>	<b>16,386.32</b>	<b>15,821.65</b>
<b>Current assets</b>		
Inventories	5,917.29	4,852.33
Financial assets		
i. Investments	1,298.11	1,227.14
ii. Trade receivables	5,893.78	5,613.71
iii. Cash and cash equivalents	195.97	99.40
iv. Bank balances other than (iii) above	90.42	89.72
v. Loans	13.54	3.41
vi. Other financial assets	6.42	6.62
Other current assets	228.35	240.10
<b>Total current assets</b>	<b>13,643.88</b>	<b>12,132.43</b>
<b>Total assets</b>	<b>30,030.20</b>	<b>27,954.08</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	382.50	382.50
Other equity	22,575.10	22,168.74
<b>Total equity</b>	<b>22,957.60</b>	<b>22,551.24</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
i. Lease liabilities	44.17	221.53
ii. Other financial liabilities	10.50	10.50
Provisions	132.55	123.73
Deferred tax liabilities (Net)	973.77	931.58
<b>Total non-current liabilities</b>	<b>1,160.99</b>	<b>1,287.34</b>
<b>Current liabilities</b>		
Financial liabilities		
i. Borrowings	-	550.11
ii. Lease liabilities	40.37	87.07
iii. Trade payables	-	-
Total outstanding dues of micro enterprises and small enterprises	252.82	212.26
Total outstanding dues of creditors other than micro enterprises and small enterprises	3,947.15	2,928.22
iv. Other financial liabilities	134.74	139.55
Other current liabilities	1,505.09	167.26
Provisions	31.44	31.03
<b>Total current liabilities</b>	<b>5,911.61</b>	<b>4,115.50</b>
<b>Total liabilities</b>	<b>7,072.60</b>	<b>5,402.84</b>
<b>Total equity and liabilities</b>	<b>30,030.20</b>	<b>27,954.08</b>



**BIMETAL BEARINGS LIMITED**

**B. Consolidated Statement of Cash Flows for the six months ended September 30, 2025**

(All amounts are in INR lakhs, unless otherwise stated)

Particulars	For the six months ended September 30, 2025	For the six months ended September 30, 2024
<b>Cash flow from operating activities</b>		
Profit after tax	621.57	599.85
Adjustments for		
Income tax expense	207.79	159.48
Depreciation and amortisation expense	366.27	366.72
(Gain)/loss on disposal of property, plant and equipment (Net)	(5.70)	0.79
(Gain)/loss on sale of financial assets	-	(3.17)
(Gain)/loss on share from joint venture	(84.43)	(138.24)
Changes in fair value of financial assets at fair value through profit or loss	(70.97)	(130.18)
Net unrealised foreign exchange (gain)/loss	(30.72)	15.53
Dividend and Interest income classified as investing cash flows	(79.43)	(84.24)
Rental income	(29.10)	(21.00)
Finance cost	4.30	38.92
Other non-operating income	(25.99)	-
<b>Change in operating assets and liabilities</b>		
(Increase)/decrease in trade receivables	(280.07)	214.09
(Increase)/decrease in inventories	(1,064.96)	(590.54)
(Increase)/decrease in other financial assets	(15.02)	(12.04)
(Increase)/decrease in other non-current assets	9.14	(7.77)
(Increase)/decrease in other current assets	20.29	(36.85)
(Increase)/decrease in loans to employees	(10.13)	(11.21)
Increase/(decrease) in trade payables	1,095.42	570.35
Increase/(decrease) in other current liabilities	1,337.83	21.65
Increase/(decrease) in provisions	16.99	(4.89)
<b>Cash generated from operations</b>	<b>1,983.08</b>	<b>947.25</b>
Income taxes paid (net)	(222.30)	(198.51)
<b>Net cash flow from operating activities</b>	<b>1,760.78</b>	<b>748.74</b>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment, investment property	(899.81)	(558.30)
Proceeds from sale of property, plant and equipment	122.32	11.99
Payments for purchase/(repayments) of intercorporate deposits (net)	-	150.01
(Increase)/decrease in other bank balances	(0.70)	(11.17)
Interest, dividend and rental income received	188.53	177.45
<b>Net cash used in investing activities</b>	<b>(589.66)</b>	<b>(230.02)</b>
<b>Cash flows from financing activities</b>		
Proceeds/(repayments) from/of current borrowings (net)	(550.11)	99.47
Interest paid	(0.49)	(25.43)
Payment of lease liabilities	(26.70)	(50.04)
Dividends paid	(497.25)	(478.13)
<b>Net cash used in financing activities</b>	<b>(1,074.55)</b>	<b>(454.13)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>96.57</b>	<b>64.59</b>
Cash and cash equivalents at the beginning of the year	99.40	37.61
<b>Cash and cash equivalents at the end of the period</b>	<b>195.97</b>	<b>102.20</b>

**C. Notes to the financials results:**

1. These unaudited consolidated financial results have 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The above unaudited consolidated financial results for the quarter and six months ended September 30, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Group at their respective meetings held on November 14, 2025. The above unaudited consolidated financial results for the quarter and six months ended September 30, 2025 have been reviewed by the Statutory Auditors of the group. The limited review report has been filed with the stock exchange and is also available on the Group's website.

3. These unaudited consolidated financial results include the results of Bimetal Bearings Limited ('Parent' or the 'Company'), its joint venture BBL Daido Private Limited. (Parent and Joint Venture collectively referred as 'Group').

4. The Group's main business is manufacture and sale of plain shaft bearings and other related products. There are no separate reportable segments as per Ind AS 108 - Operating Segments.

5. The Consolidated Statement of Assets and Liabilities as at September 30, 2025 is given as Annexure A and Consolidated Statement of Cash Flows for the year ended September 30, 2025 is given as Annexure B.



For and on behalf of the Board of Directors

*S. Narayanan*  
S. Narayanan  
Whole Time Director

Place : Chennai

Date : November 14, 2025