

January 29, 2026

To

**The Manager
BSE Limited**

Corporate Relationship Department
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400 001

Sub: Statement of Standalone Unaudited Financial Results for the Quarter ended 31st December, 2025 and Limited Review Report of Statutory Auditor thereon.

Ref: Scrip Code: 522152 | Scrip Name: SOLIMAC

Dear Sir/Madam,

In terms of the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at their meeting held on 29th January, 2026 have considered and approved the Unaudited Financial Results for the Quarter Ended 31st December, 2025. Accordingly, we are pleased to enclose herewith the following:

1. Statement of Unaudited Financial Results for the Quarter ended 31st December, 2025; and
2. Limited Review Report issued by the Statutory Auditors of the Company on Unaudited Financial Results for the Quarter ended 31st December, 2025.

The above information will be hosted on the website of the Company, i.e. www.smtgrinders.com in due course.

Kindly take the same on your record and oblige.

Yours Faithfully

For Solitaire Machine Tools Limited

Reshma Kiri

Company Secretary &
Compliance Officer
ACS - 54902

Encl: As Above

SOLITAIRE MACHINE TOOLS LIMITED
 Regd. Office: A-24/25, Krishna Industrial Estate, Gorwa, Vadodara-390016
 Tel : 9904408538 - Email: sales@smtgrinders.com
 CIN No: L28932GJ1967PLC143293

Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st Dec, 2025

(Rs. in Lakhs)

Sr.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income						
I	Revenue from Operations	359.35	500.23	681.71	1,067.97	1,546.02	2,250.17
II	Other Income	5.34	0.04	6.20	16.75	32.62	65.60
III	Total Income (I+II)	364.70	500.27	687.91	1,084.72	1,578.64	2,315.77
IV	Expenses						
a)	Cost of materials consumed	128.73	238.55	312.89	567.66	755.96	998.41
b)	Changes in Inventories of finished goods and work in progress	(16.90)	13.92	62.58	(196.95)	(32.25)	95.79
c)	Employee benefits expense	109.57	105.85	110.83	319.16	324.26	430.54
d)	Finance Costs	0.04	-	0.04	0.06	0.05	0.10
e)	Depreciation and amortization expenses	14.23	14.26	14.90	42.69	44.05	59.30
f)	Other Expenses	82.82	88.59	90.64	262.55	269.54	417.41
	Total Expenses (IV)	318.50	461.17	591.87	995.17	1,361.60	2,001.56
V	Profit before tax for the period (III-IV)	46.20	39.10	96.03	89.56	217.03	314.22
VI	Tax Expenses						
a)	Current Tax	11.96	11.66	26.02	24.65	57.10	73.18
b)	Taxation pertaining to earlier years	(0.01)	-	-	(0.01)	-	4.14
c)	Deferred Tax	0.89	(1.75)	(0.69)	(1.75)	(3.57)	2.36
VII	Profit for the period (V-VI)	33.36	29.19	70.71	66.67	163.51	234.54
VIII	Other Comprehensive Income						
	A Items that will not be reclassified to profit & loss						
	(i) Re-measurement of the defined benefit plan	4.28	0.60	(3.29)	5.49	(9.88)	2.42
	(ii) Tax on above	(1.08)	(0.16)	0.83	(1.38)	2.49	(0.61)
	Re-measurement of the defined benefit plan(net of tax)	3.20	0.45	(2.47)	4.11	(7.40)	1.81
IX	Total Comprehensive Income for the period (VII+VIII)	36.56	29.63	68.24	70.77	156.11	236.35
X	Paid-up Equity Share Capital (Face Value of Rs. 10 per share)	454.22	454.22	454.22	454.22	454.22	454.22
XI	Other Equity						1,507.04
XII	Earning per equity share (₹)						
	Basic Earning per equity share (₹)	0.73	0.64	1.56	1.47	3.60	5.16
	Diluted Earning per equity share (₹)	0.73	0.64	1.56	1.47	3.60	5.16

NOTES :

- The above Unaudited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on January 29, 2026. The Statutory Auditors of the company have carried out a "Limited Review" of the results for the Quarter ended December 31, 2025.
- The unaudited financial results of the Company are prepared in accordance with the Indian Accounting Standard (IndAS) notified under Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standard Rules), 2015 (as amended) and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015.
- The Government of India has notified the implementation of four new Labour Codes, effective from November 21, 2025, by consolidating and rationalizing 29 existing Labour laws. Although the amount is not material based on the Actuarial Valuation, the company has made provision of Rs. 7,55,998 related to gratuity liability due to impact of new Labour Codes.
- Segment Information : Information reported to the chief operating decision maker(CODM) for the purpose of resource allocation and assessment of segment performance focuses on single business segment of " manufacturer and remanufacturer of centreless grinding machines and its spare parts." Hence the Company is having only one reportable business segment under Ind AS 108 "Operating Segment."
- Figures of corresponding previous year/period(s) have been regrouped /rearranged wherever necessary, to make them comparable with the current period.

Place : Vadodara
 Date : 29th January, 2026



For and on behalf of the Board of Directors
 Solitaire Machine Tools Ltd
 Ashok J. Sheth
 Chairman
 DIN: 00174006

Independent Auditor's Review Report on the Interim Unaudited Financial Results of the Company pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Solitaire Machine Tools Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Solitaire Machine Tools 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the company's personnel responsible for financial and accounting matters and applying analytical procedures and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard 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 the significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, 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 Ind AS 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 K C Mehta & Co LLP
Chartered Accountants
Firm's Registration No. 106237W/W100829

Meghdhanush
Neela Shah
Partner
Membership No. 045027
UDIN: 26045027BJQINC8515
Place: Vadodara
Date: January 29, 2026

