

Bimetal Bearings Limited

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

Manufacturers of



Thinwall Bearings, Bushings and Thrust Washers

Ref: CSD/26-27/002

27th May 2026

M/s. BSE Limited,
P.J.Towers
Dalal Street,
Mumbai - 400 001

Scrip Code: 505681
/Electronic Filing/

Sirs,

Integrated Filing - Submission of financial results

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We are pleased to inform that at the meeting of the Board of Directors held today, the audited financial results for the year ended **31st March 2026** got approved.

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

Further the Board of Directors have recommended a dividend of Rs.13.50/- per share having face value of Rs.10/-. The meeting commenced at 5.00 p.m. and concluded at 6.10 p.m.

The above information will be also made available in the Company's website www.bimite.co.in at the earliest.

Kindly acknowledge receipt and do the needful.

Thanking You.

For Bimetal Bearings Limited

A handwritten signature in purple ink, appearing to read "S. Narayanan".

S. Narayanan
Whole Time Director
(DIN: 03564659)

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: rnatarajan@bimite.co.in, Website: www.bimite.co.in
 Statement of Standalone Financial Results for the quarter and year ended March 31, 2026

(Rs. in lakh, except per equity share data)

Sl. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Unaudited) (Refer note 6)	(Unaudited)	(Unaudited) (Refer note 6)	(Audited)	(Audited)
	Revenue from operations	9,428.11	6,390.64	6,411.38	29,698.36	23,907.82
	Other income	(20.68)	204.79	53.26	506.02	556.05
1	Total income	9,407.43	6,595.43	6,464.64	30,204.38	24,463.87
2	Expenses					
	(a) Cost of materials and components consumed	5,522.27	3,520.91	3,019.08	16,860.73	12,085.94
	(b) Purchases of stock-in-trade	502.62	464.81	216.41	1,626.38	693.24
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(10.62)	(324.06)	378.78	(815.92)	312.56
	(d) Employee benefits expense	714.59	785.21	715.03	2,935.28	2,777.82
	(e) Finance costs	13.26	3.09	18.09	20.65	76.41
	(f) Depreciation and amortisation expenses	255.84	190.72	228.37	812.83	790.06
	(g) Other expenses	1,955.99	1,722.35	1,679.54	7,253.62	6,631.59
	Total expenses	8,953.95	6,363.03	6,255.30	28,693.57	23,367.62
3	Profit before tax (1 - 2)	453.48	232.40	209.34	1,510.81	1,096.25
4	Tax expense					
	Current tax	163.54	4.18	37.42	364.00	250.00
	Current tax relating to previous year	-	-	-	-	(120.80)
	Deferred tax	(57.83)	50.96	(39.01)	4.64	(72.85)
	Total tax expense / (benefit)	105.71	55.14	(1.59)	368.64	56.35
5	Profit after tax (3-4)	347.77	177.26	210.93	1,142.17	1,039.90
6	Other comprehensive income / (loss)					
	Items that will not be reclassified to profit or loss					
	- Remeasurements of the defined benefit plans	(64.39)	(3.32)	33.58	(73.47)	47.90
	- Equity instruments through other comprehensive income	(874.87)	261.70	(215.25)	(295.47)	10.32
	- Income tax relating to items that will not be reclassified to profit or loss	122.97	(40.06)	(21.20)	52.23	(59.19)
	Total other comprehensive Income / (loss), net of tax	(816.29)	218.32	(202.87)	(316.71)	(0.97)
7	Total comprehensive Income / (loss) (5+6)	(468.52)	395.58	8.06	825.46	1,038.93
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)				21,931.47	21,603.26
10	Earnings per share (of Rs.10/- each) (not annualised for the quarters):					
	Basic	9.09	4.63	5.51	29.86	27.19
	Diluted	9.09	4.63	5.51	29.86	27.19



BIMETAL BEARINGS LIMITED
A - Standalone Statement of Assets and Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	7,471.07	6,966.85
Right of use assets	56.43	279.48
Capital work-in-progress	419.57	269.12
Investment property	614.67	623.21
Other intangible assets	40.48	52.70
Financial assets		
i. Investments	5,624.75	5,920.22
ii. Other financial assets	875.84	860.27
Other non-current assets	358.51	284.32
Total non-current assets	15,461.32	15,256.17
Current assets		
Inventories	5,766.11	4,852.33
Financial assets		
i. Investments	1,006.67	1,227.14
ii. Trade receivables	5,949.64	5,613.71
iii. Cash and cash equivalents	178.64	99.40
iv. Bank balances other than (iii) above	92.73	89.72
v. Loans	2.39	3.41
vi. Other financial assets	630.15	6.62
Other current assets	386.46	240.10
Total current assets	14,012.79	12,132.43
Total assets	29,474.11	27,388.60
EQUITY AND LIABILITIES		
Equity		
Equity share capital	382.50	382.50
Other equity	21,931.47	21,603.26
Total equity	22,313.97	21,985.76
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Lease liabilities	40.45	221.53
ii. Other financial liabilities	16.50	10.50
Provisions	217.18	123.73
Deferred tax liabilities (Net)	883.99	931.58
Total non-current liabilities	1,158.12	1,287.34
Current liabilities		
Financial liabilities		
i. Borrowings	306.30	550.11
ii. Lease liabilities	20.78	87.07
iii. Trade payables		
Total outstanding dues of micro enterprises and small enterprises	210.01	212.26
Total outstanding dues of creditors other than micro enterprises and small enterprises	5,040.05	2,928.22
iv. Other financial liabilities	258.25	139.55
Other current liabilities	91.29	167.26
Current tax liabilities (net)	51.37	10.26
Provisions	23.97	20.77
Total current liabilities	6,002.02	4,115.50
Total liabilities	7,160.14	5,402.84
Total equity and liabilities	29,474.11	27,388.60



BIMETAL BEARINGS LIMITED

B. Standalone Statement of Cash Flows for the year ended March 31, 2026

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

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flow from operating activities		
Profit after tax	1,142.17	1,039.90
Adjustments for		
Income tax expense	368.64	56.35
Depreciation and amortisation expense	812.83	790.06
(Gain)/loss on disposal of property, plant and equipment (Net)	(12.21)	(0.48)
(Gain)/loss on sale of financial assets	(11.30)	(3.45)
Changes in fair value of financial assets at fair value through profit or loss	(11.79)	(102.35)
Liabilities no longer required written back	-	(30.00)
Net unrealised foreign exchange (gain)/loss	7.96	(5.03)
Dividend and interest income classified as investing cash flows	(293.50)	(139.48)
Rental income	(59.54)	(46.17)
Finance cost	20.65	76.41
Expected credit loss on trade receivables	55.30	-
Gain on termination of lease	(20.78)	-
Change in operating assets and liabilities		
(Increase)/decrease in trade receivables	(391.23)	(306.25)
(Increase)/decrease in inventories	(913.78)	286.35
(Increase)/decrease in other financial assets	(639.10)	(25.04)
(Increase)/decrease in other non-current assets	(57.66)	19.05
(Increase)/decrease in other current assets	(146.36)	(19.27)
(Increase)/decrease in loans to employees	1.02	(0.80)
Increase/(decrease) in trade payables	2,101.87	(109.99)
Increase/(decrease) in other financial liabilities	124.70	-
Increase/(decrease) in other current liabilities	(75.97)	55.61
Increase/(decrease) in provisions	23.18	(30.19)
	2,025.10	1,505.23
Cash generated from operations	(339.42)	(116.24)
Income taxes paid (net)	1,685.68	1,388.99
Net cash flow from operating activities		
Cash flows from investing activities	(1,418.49)	(1,036.57)
Payments for property, plant and equipment, investment property	27.76	13.09
Proceeds from sale of property, plant and equipment	243.56	150.50
Proceeds from sale of investments	(3.01)	(14.31)
(Increase)/decrease in other bank balances	353.04	185.65
Interest, dividend and rental income received	(797.14)	(701.64)
Net cash used in investing activities		
Cash flows from financing activities	(243.81)	6.85
Proceeds from current borrowings (net)	(13.93)	(49.21)
Interest paid	(54.31)	(105.07)
Payment of lease liabilities	(497.25)	(478.13)
Dividends paid	(809.30)	(625.56)
Net cash used in financing activities	79.24	61.79
Net increase/(decrease) in cash and cash equivalents	99.40	37.61
Cash and cash equivalents at the beginning of the year	178.64	99.40
Cash and cash equivalents at the end of the year		



BIMETAL BEARINGS LIMITED
C. Standalone Segment-wise Revenue, Results, Total Assets and Total Liabilities:

(Rs. in lakh)

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Unaudited) (Refer note 6)	(Unaudited)	(Unaudited) (Refer note 6)	(Audited)	(Audited)
Gross segment revenue					
1 Engine Bearings, Bushings and thrust washers	7,407.70	6,390.64	6,411.38	27,677.95	23,907.82
2 Engineering and Project services	2,020.41	-	-	2,020.41	-
Total	9,428.11	6,390.64	6,411.38	29,698.36	23,907.82
Less: Inter segment revenue	-	-	-	-	-
Net segment revenue	9,428.11	6,390.64	6,411.38	29,698.36	23,907.82
Segment results					
1 Engine Bearings, Bushings and thrust washers	(384.39)	49.30	202.92	211.65	703.01
2 Engineering and Project services	901.58	-	-	901.58	-
Add: Other income	(20.68)	204.79	53.26	506.02	556.05
Less: Finance cost	(13.26)	(3.09)	(18.09)	(20.65)	(76.41)
Less: Unallocable expenses	(29.77)	(18.60)	(28.75)	(87.79)	(86.40)
Profit before tax	453.48	232.40	209.34	1,510.81	1,096.25
Segment assets					
1 Engine Bearings, Bushings and thrust washers	21,853.16	21,611.24	20,025.48	21,853.16	20,025.48
2 Engineering and Project services	757.24	457.55	-	757.24	-
Unallocable assets	6,863.71	8,174.98	7,363.12	6,863.71	7,363.12
Total assets	29,474.11	30,243.77	27,388.60	29,474.11	27,388.60
Segment Liabilities					
1 Engine Bearings, Bushings and thrust washers	6,167.92	4,991.23	4,461.00	6,167.92	4,461.00
2 Engineering and Project services	56.86	1,395.00	-	56.86	-
Unallocable liabilities	935.36	1,075.05	941.84	935.36	941.84
Total Liabilities	7,160.14	7,461.28	5,402.84	7,160.14	5,402.84

D. Notes to the financials results:

1. These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016, as amended.

2. The above results for the full financial year and for the quarter ended March 31, 2026 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 May 27, 2026. These financial results for the full financial year have been audited and the financial results for the quarter ended March 31, 2026 have been reviewed by the Statutory Auditors of the Company. The Statutory Auditors have issued an unmodified opinion / conclusion on the financial results. The report has been filed with the stock exchanges and is also available on the Company's website.

3. The Company has reported segment information as per Ind AS 108 "Operating Segments". The identification of operating segments is consistent with performance assessment and resource allocation by the Chief Operating Decision Maker. Segment composition comprises (i) Manufacture and sale of Engine Bearings, Bushings and thrust washers and (ii) Engineering and project services relating to design, supply, installation and commissioning of manufacturing equipments.

4. The Standalone Statement of Assets and Liabilities as at March 31, 2026 is given as Annexure A and Standalone Statement of Cash Flows for the year ended March 31, 2026 is given as Annexure B and Standalone segment results for the year ended March 31, 2026 is given as Annexure C.

5. The Government of India notified 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 (collectively, the "Labour Codes"). These Labour Codes, which have become effective from 21 November 2025, consolidate and rationalise 29 labour laws and introduce, among other matters, a uniform definition of "Wages". Also, the Labour Codes have modified certain employee benefits and eligibility conditions in respect of those benefits. Accordingly, during the year, the Company has amended its policies relating to employee benefits and modified its employment contracts to align such benefits with the requirements of the Labour Codes. The changes include (i) alignment of the definition of Wages for social security contributions / provisions, (ii) revisions to compensated absences entitlement and encashment rules, and (iii) modifications to gratuity-related terms.

Past service cost resulting from plan amendments amounting to Rs. 50 Lakhs (including Rs. Nil for the quarter) has been recognised in the Statement of Profit and Loss and has been classified as a part of "Employee Benefits Expense".

6. The statement includes the results for the quarters ended March 31, 2026 and March 31, 2025 being the balancing figure of the audited figures in respect of full financial year and the published year to date figures up to the third quarter of the respective financial years.

7. The Board of Directors of the Company has recommended a final dividend of 135% (Rs.13.50 per share) for the financial year ended March 31, 2026, subject to approval of shareholders.

Place : Chennai

Date : May 27, 2026



For and on behalf of the Board of Directors

 S. Narayanan
Whole Time Director


INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF BIMETAL BEARINGS LIMITED

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2026 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year ended March 31, 2026" of **Bimetal Bearings Limited** (the "Company"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2026:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive loss and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2026

With respect to the Standalone Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued

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by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2026 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33, of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

Fraser & Ross LLP

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Standalone Financial Results for the quarter ended March 31, 2026

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2026 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 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 SAs specified under section 143(10) of the Act 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.

Other Matters

- The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

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

KRISHNAN Digitally signed
by KRISHNAN
Date: 2026.05.27
11:27:05 +05'30'

Krishnan G
Partner
(Membership No.215718)
(UDIN:26215718MQIIBX4699)

Place: Chennai
Date: May 27, 2026

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: matarajan@bimite.co.in, Website: www.bimite.co.in
 Statement of Consolidated Financial Results for the quarter and year ended March 31, 2026

(Rs. in lakh, except per equity share data)

Sl. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Unaudited) (Refer note 6)	(Unaudited)	(Unaudited) (Refer note 6)	(Audited)	(Audited)
	Revenue from operations	9,428.11	6,390.64	6,411.38	29,698.36	23,907.82
	Other income	(20.68)	124.79	53.26	346.02	396.05
1	Total income	9,407.43	6,515.43	6,464.64	30,044.38	24,303.87
2	Expenses					
	(a) Cost of materials consumed	5,522.27	3,520.91	3,019.08	16,860.73	12,085.94
	(b) Purchases of stock-in-trade	502.62	464.81	216.41	1,626.38	693.24
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(10.62)	(324.06)	378.78	(815.92)	312.56
	(d) Employee benefits expense	714.59	785.21	715.03	2,935.28	2,777.82
	(e) Finance costs	13.26	3.09	18.09	20.65	76.41
	(f) Depreciation and amortisation expenses	255.84	190.72	228.37	812.83	790.06
	(g) Other expenses	1,955.99	1,722.35	1,679.54	7,253.62	6,631.59
	Total expenses	8,953.95	6,363.03	6,255.30	28,693.57	23,367.62
3	Profit before share of net profit of joint venture and tax (1 - 2)	453.48	152.40	209.34	1,350.81	936.25
4	Share of net profit of joint venture (net of tax)	31.77	73.67	52.59	189.87	245.25
5	Profit before tax (3+4)	485.25	226.07	261.93	1,540.68	1,181.50
6	Tax expense					
	Current tax	163.54	4.18	37.42	364.00	250.00
	Current tax relating to previous year	-	-	-	-	(120.80)
	Deferred tax	(57.83)	50.96	(39.01)	4.64	(72.85)
	Total tax expense / (benefit)	105.71	55.14	(1.59)	368.64	56.35
7	Profit after tax (5-6)	379.54	170.93	263.52	1,172.04	1,125.15
8	Other comprehensive income / (loss)					
	Items that will not be reclassified to profit or loss					
	- Remeasurements of the defined benefit plans	(64.39)	(3.32)	33.58	(73.47)	47.90
	- Equity instruments through other comprehensive income	(874.87)	261.70	(215.25)	(295.47)	10.32
	- Share of other comprehensive income of joint venture, to the extent not to be reclassified to profit or loss	1.75	0.07	(3.28)	2.60	(3.28)
	- Income tax relating to items that will not be reclassified to profit or loss	122.97	(40.06)	(21.20)	52.23	(59.19)
	Total other comprehensive income / (loss), net of tax	(814.54)	218.39	(206.15)	(314.11)	(4.25)
9	Total comprehensive income / (loss) (7+8)	(435.00)	389.32	57.37	857.93	1,120.90
10	Paid-up equity share capital (Face value Rs. 10/- each)	382.50	382.50	382.50	382.50	382.50
11	Reserve and surplus (i.e. Other equity)				22,529.42	22,168.74
12	Earnings per share (of Rs.10/- each) (not annualised for the quarters):					
	Basic	9.92	4.47	6.89	30.64	29.42
	Diluted	9.92	4.47	6.89	30.64	29.42



BIMETAL BEARINGS LIMITED
A - Consolidated Statement of Assets and Liabilities

(Rs. in lakh)

Particulars	As at March 31, 2026	As at March 31, 2025
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	7,471.07	6,966.85
Right of use assets	56.43	279.48
Capital work-in-progress	419.57	269.12
Investment property	614.67	623.21
Other intangible assets	40.48	52.70
Financial assets		
i. Investments in joint venture	1,392.71	1,360.24
ii. Other investments	4,829.99	5,125.46
iii. Other financial assets	875.84	860.27
Other non-current assets	358.51	284.32
Total non-current assets	16,059.27	15,821.65
Current assets		
Inventories	5,766.11	4,852.33
Financial assets		
i. Investments	1,006.67	1,227.14
ii. Trade receivables	5,949.64	5,613.71
iii. Cash and cash equivalents	178.64	99.40
iv. Bank balances other than (iii) above	92.73	89.72
v. Loans	2.39	3.41
vi. Other financial assets	630.15	6.62
Other current assets	386.46	240.10
Total current assets	14,012.79	12,132.43
Total assets	30,072.06	27,954.08
EQUITY AND LIABILITIES		
Equity		
Equity share capital	382.50	382.50
Other equity	22,529.42	22,168.74
Total equity	22,911.92	22,551.24
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Lease liabilities	40.45	221.53
ii. Other financial liabilities	16.50	10.50
Provisions	217.18	123.73
Deferred tax liabilities (Net)	883.99	931.58
Total non-current liabilities	1,158.12	1,287.34
Current liabilities		
Financial liabilities		
i. Borrowings	306.30	550.11
ii. Lease liabilities	20.78	87.07
iii. Trade payables		
Total outstanding dues of micro enterprises and small enterprises	210.01	212.26
Total outstanding dues of creditors other than micro enterprises and small enterprises	5,040.05	2,928.22
iv. Other financial liabilities	258.25	139.55
Other current liabilities	91.29	167.26
Current tax liabilities (net)	51.37	10.26
Provisions	23.97	20.77
Total current liabilities	6,002.02	4,115.50
Total liabilities	7,160.14	5,402.84
Total equity and liabilities	30,072.06	27,954.08



BIMETAL BEARINGS LIMITED
B - Consolidated Statement of Cash Flows for the year ended March 31, 2026

(Rs. in Lakh)

Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
Cash flow from operating activities		
Profit after tax	1,172.04	1,125.15
Adjustments for		
Tax expense	368.64	56.35
Depreciation and amortisation expense	812.83	790.06
(Gain)/loss on disposal of property, plant and equipment (Net)	(12.21)	(0.48)
(Gain)/loss on sale of financial assets	(11.30)	(3.45)
(Gain)/loss on share from Joint venture	(189.87)	(245.25)
Changes in fair value of financial assets at fair value through profit or loss	(11.79)	(102.35)
Liabilities no longer required written back	-	(30.00)
Net unrealised foreign exchange (gain)/loss	7.96	(5.03)
Dividend and interest income classified as investing cash flows	(133.50)	(139.48)
Rental income	(59.54)	(46.17)
Finance cost	20.65	76.41
Expected credit loss on trade receivables	55.30	-
Gain on termination of lease	(20.78)	-
Change in operating assets and liabilities		
(Increase)/decrease in trade receivables	(391.23)	(306.25)
(Increase)/decrease in inventories	(913.78)	286.35
(Increase)/decrease in other financial assets	(639.10)	(25.04)
(Increase)/decrease in other non-current assets	(57.66)	19.05
(Increase)/decrease in other current assets	(146.36)	(19.27)
(Increase)/decrease in loans to employees	1.02	(0.80)
Increase/(decrease) in trade payables	2,101.87	(109.99)
Increase/(decrease) in other financial liabilities	124.70	-
Increase/(decrease) in other current liabilities	(75.97)	55.61
Increase/(decrease) in provisions	23.18	(30.19)
Cash generated from operations	2,025.10	1,345.23
Income taxes paid (net)	(339.42)	(116.24)
Net cash flow from operating activities	1,685.68	1,228.99
Cash flows from investing activities		
Payments for property, plant and equipment, investment property (net)	(1,418.49)	(1,036.57)
Proceeds from sale of property, plant and equipment	27.76	13.09
Proceeds from sale of investments	243.56	150.50
(Increase)/decrease in other bank balances	(3.01)	(14.31)
Interest, dividend and rental income received	353.04	345.65
Net cash used in investing activities	(797.14)	(541.64)
Cash flows from financing activities		
Proceeds from current borrowings (net)	(243.81)	6.85
Interest paid	(13.93)	(49.21)
Payment of lease liabilities	(54.31)	(105.07)
Dividends paid	(497.25)	(478.13)
Net cash used in financing activities	(809.30)	(625.56)
Net increase/(decrease) in cash and cash equivalents	79.24	61.79
Cash and cash equivalents at the beginning of the year	99.40	37.61
Cash and cash equivalents at end of the year	178.64	99.40



BIMETAL BEARINGS LIMITED					
C. Consolidated Segment-wise Revenue, Results, Total Assets and Total Liabilities:					
Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Unaudited) (Refer note 6)	(Unaudited)	(Unaudited) (Refer note 6)	(Audited)	(Audited)
Gross segment revenue					
1 Engine Bearings, Bushings and thrust washers	7,407.70	6,390.64	6,411.38	27,677.95	23,907.82
2 Engineering and Project services	2,020.41	-	-	2,020.41	-
Total	9,428.11	6,390.64	6,411.38	29,698.36	23,907.82
Less: Inter segment revenue	-	-	-	-	-
Net segment revenue	9,428.11	6,390.64	6,411.38	29,698.36	23,907.82
Segment results					
1 Engine Bearings, Bushings and thrust washers	(410.91)	49.30	202.92	211.65	703.01
2 Engineering and Project services	901.58	-	-	901.58	-
Add : Other income	(20.68)	124.79	53.26	346.02	396.05
Less: Finance cost	13.26	(3.09)	(18.09)	(20.65)	(76.41)
Less: Unallocable expenses	(29.77)	(18.60)	(28.75)	(87.79)	(86.40)
Add : Share of profit from joint venture	31.77	73.67	52.59	189.87	245.25
Profit before tax	485.25	226.07	261.93	1,540.68	1,181.50
Segment assets					
1 Engine Bearings, Bushings and thrust washers	22,451.11	22,175.67	20,590.96	22,451.11	20,590.96
2 Engineering and Project services	757.24	457.55	-	757.24	-
Unallocable assets	6,863.71	8,174.98	7,363.12	6,863.71	7,363.12
Total assets	30,072.06	30,808.20	27,954.08	30,072.06	27,954.08
Segment Liabilities					
1 Engine Bearings, Bushings and thrust washers	6,167.92	4,991.23	4,461.00	6,167.92	4,461.00
2 Engineering and Project services	56.86	1,395.00	-	56.86	-
Unallocable liabilities	935.36	1,075.05	941.84	935.36	941.84
Total Liabilities	7,160.14	7,461.28	5,402.84	7,160.14	5,402.84

D. Notes to the financial results:

- These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The above results includes the financial results of Bimetal Bearings Limited ("the Parent Company") and its Joint Venture, BBL Daido Private Limited.
 - The above results for the full financial year and for the quarter ended March 31, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Parent Company at their respective meetings held on May 27, 2026. These financial results for the full financial year have been audited and the results for the quarter ended March 31, 2026 have been reviewed by the Statutory Auditors' of the Parent Company. The Statutory Auditors' have issued an unmodified opinion / conclusion on the financial results. The report has been filed with the stock exchanges and is also available on the Parent Company website.
 - The Parent Company has reported segment information as per Ind AS 108 "Operating Segments". The identification of operating segments is consistent with performance assessment and resource allocation by the Chief Operating Decision Maker. Segment composition comprises (i) Manufacture and sale of Engine Bearings, Bushings and thrust washers and (ii) Engineering and project services relating to design, supply, installation and commissioning of manufacturing equipments.
 - The Consolidated Statement of Assets and Liabilities as at March 31, 2026 is given as Annexure A and Consolidated Statement of Cash Flows for the year ended March 31, 2026 is given as Annexure B and Consolidated segment results for the year ended March 31, 2026 is given as Annexure C.
 - The Government of India notified 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 (collectively, the "Labour Codes"). These Labour Codes, which have become effective from 21 November 2025, consolidate and rationalise 29 labour laws and introduce, among other matters, a uniform definition of "Wages". Also, the Labour Codes have modified certain employee benefits and eligibility conditions in respect of those benefits. Accordingly, during the year, the Parent Company has amended its policies relating to employee benefits and modified its employment contracts to align such benefits with the requirements of the Labour Codes. The changes include (i) alignment of the definition of Wages for social security contributions / provisions, (ii) revisions to compensated absences entitlement and encashment rules, and (iii) modifications to gratuity-related terms.
- Past service cost resulting from plan amendments amounting to Rs. 50 Lakhs (including Rs. Nil for the quarter) has been recognised in the Statement of Profit and Loss and has been classified as a part of "Employee Benefits Expense".
- The statement includes the results for the quarters ended March 31, 2026 and March 31, 2025 being the balancing figure of the audited figures in respect of full financial year and the published year to date figures up to the third quarter of the respective financial years.
 - The Board of Directors of the Parent Company has recommended a final dividend of 135% (Rs.13.50 per share) for the financial year ended March 31, 2026, subject to approval of shareholders.

Place : Chennai
Date : May 27, 2026



For and on behalf of the Board of Directors

S. Narayanan
S. Narayanan
Whole Time Director



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF BIMETAL BEARINGS LIMITED

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2026 and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended March 31, 2026." of **BIMETAL BEARINGS LIMITED** (the "Parent") and its share of the net profit after tax and other comprehensive income of its joint venture for the quarter and year ended March 31, 2026, (the "Statement"), being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Results for the year ended March 31, 2026:

- (i) includes the financial results of the following entities:

Name of the Company	Relationship
Bimetal Bearings Limited	Parent
BBL Daido Private Limited	Joint Venture

- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive income loss and other financial information of the Parent and its Joint Venture for the year ended March 31, 2026.

(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2026

With respect to the Consolidated Financial Results for the quarter ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information

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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.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Parent and its joint venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2026 has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the consolidated net profit and consolidated other comprehensive loss and other financial information of the Parent and its joint venture in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

The respective Board of Directors of the Parent and its joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Parent and its joint venture and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the Parent and its joint venture are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

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The respective Board of Directors of the Parent and its joint venture are responsible for overseeing the financial reporting process of the Parent and joint venture.

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2025 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Parent and joint venture to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Parent and its joint venture to cease to continue as a going concern.

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- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Parent and its joint venture to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of the joint venture included in the Annual Consolidated Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and its joint venture included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2026

We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2026 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 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 SAs specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

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Other Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

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

Digitally signed by
KRISHNAN KRISHNAN
Date: 2026.05.27
11:41:27 +05'30'

Krishnan G
Partner
(Membership No.215718)
(UDIN: 26215718HVLTONO4621)

Place: Chennai
Date: May 27, 2026

Bimetal Bearings Limited

Telephone : 0422 – 2221159
Cell : (0) 97902 46890
E-Mail : rnatarajan@bimite.co.in
Website : www.bimite.co.in

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

Manufacturers of



Thinwall Bearings, Bushings and Thrust Washers

Sub: Integrated Filing – Submission of additional details / information:

(Details submitted in connection with the Submission of audited financial results for the year ended 31st March 2026):

- A. Audited Financial Results and Audit Report - **Enclosed.**
- 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.**

Thanking You.

For Bimetal Bearings Limited

A handwritten signature in purple ink, appearing to read "S. Narayanan".

S. Narayanan

Whole Time Director

(DIN: 03564659)