Bimetal Bearings Limited

Telephone : 0422 – 2221159
E-Mail : nishant@bimite.co.in
Website : www.bimite.co.in

ADMINISTRATIVE OFFICE:
PB NO.3772, NO.18, RACE COURSE ROAD, COIMBATORE –641018
CIN: L29130TN1961PLC004466

Manufacturers of BIMITE ***Thinwall Bearings, Bushings and Thrust Washers***

06th November 2026

To

Listing Department

BSE Limited

25th Floor, P. J. Towers, Dalal Street,

Mumbai, Maharashtra

India – 400 001.

Scrip Code: 505681

Dear Sir / Madam,

Sub: Statement of Unaudited Financial Results (Standalone and Consolidated) for the quarter and period ended 30th September 2026

In continuation of our letter dated 31st October 2026, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., 06th November 2026 has inter alia approved the:

1. Unaudited Financial Results of the Company, both Standalone and Consolidated, for the quarter and period ended 30th September 2026;
2. Unaudited Balance Sheet of the Company, both Standalone and Consolidated, for the quarter and period ended 30th September 2026;
3. Unaudited Cash Flow Statement, both Standalone and Consolidated, for the period ended 30th September 2026; and
4. Reports from the Statutory Auditors of the Company, Messrs. Fraser & Ross LLP, Chartered Accountants, on the aforesaid Standalone and Consolidated Financial Results.

The meeting of the Board of Directors commenced at 04:45 p.m. and concluded at 17:35 p.m.

You are requested to take the above on record.

Thanking You,

Sincerely,

For Bimetal Bearings Limited

NISHANT RAMAKRISHNAN

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Date: 2026.11.06 17:57:54 +05'30'

Nishant Ramakrishnan

Company Secretary and Compliance Officer

Bimetal Bearings Limited

Telephone : 0422 – 2221159
E-Mail : nishant@bimite.co.in
Website : www.bimite.co.in

ADMINISTRATIVE OFFICE:
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Manufacturers of **BIMITE** ***Thinwall Bearings, Bushings and Thrust Washers***

06th November 2026

To

Listing Department

BSE Limited

25th Floor, P. J. Towers, Dalal Street,

Mumbai, Maharashtra

India – 400 001.

Scrip Code: 505681

Dear Sir / Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirement) Regulations, 2015.

In compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company, Messrs. Fraser & Ross LLP, Chartered Accountants have issued the Audit Report on the Standalone & Consolidated Audited Financial Results of the Company for the quarter and half year ended on 30th September 2026 with unmodified opinion. You are requested to take the above

You are requested to take the above on record.

Thanking You,

Sincerely,

For Bimetal Bearings Limited

NISHANT RAMAKRISHNAN

Digitally signed by NISHANT RAMAKRISHNAN
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Date: 2026.11.06 17:58:37 +05'30'

Nishant Ramakrishnan

Company Secretary and Compliance Officer

Fraser & Ross LLP

Chartered Accountants
ASV N Ramana Tower
52, Venkatnarayana Road,
T. Nagar
Chennai- 600017
Tamil Nadu, India
Tel : +91 44 6688 5000
Tel : +91 44 6688 5050

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

TO THE BOARD OF DIRECTORS OF BIMETAL BEARINGS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **BIMETAL BEARINGS LIMITED** (the "Company") for the quarter and six months ended September 30, 2026 (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
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Date: 2026.11.06 15:32:16 +05'30'

Krishnan G
Partner
Membership No. 215718
UDIN: 26215718GKZOCW9645

Place: Chennai
Date: November 06, 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: rnatarajan@bimite.co.in, Website: www.bimite.co.in
Statement of Standalone Unaudited Financial Results for the quarter and six months ended September 30, 2026

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

Sl. No.	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
	Revenue from operations	8,820.05	7,952.77	6,714.01	16,772.82	13,879.61	29,698.36
	Other income	137.28	199.94	165.50	337.22	321.91	506.02
1	**Total income**	**8,957.33**	**8,152.71**	**6,879.51**	**17,110.04**	**14,201.52**	**30,204.38**
2	**Expenses**						
	(a) Cost of materials and components consumed	4,759.93	5,385.68	3,673.85	10,145.61	7,817.55	16,860.73
	(b) Purchases of stock-in-trade	599.70	620.95	322.24	1,220.65	658.95	1,626.38
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	200.92	(1,005.80)	(151.93)	(804.88)	(481.24)	(815.92)
	(d) Employee benefits expense	823.45	695.70	757.78	1,519.15	1,435.48	2,935.28
	(e) Finance costs	23.76	14.64	(0.10)	38.40	4.30	20.65
	(f) Depreciation and amortisation expenses	185.43	190.18	165.92	375.61	366.27	812.83
	(g) Other expenses	2,048.28	1,823.29	1,779.23	3,871.57	3,575.28	7,253.62
	Total expenses	**8,641.47**	**7,724.64**	**6,546.99**	**16,366.11**	**13,376.59**	**28,693.57**
3	**Profit before tax (1 - 2)**	**315.86**	**428.07**	**332.52**	**743.93**	**824.93**	**1,510.81**
4	Tax expense						
	Current tax	72.41	104.73	82.13	177.14	196.28	364.00
	Deferred tax	6.74	(0.90)	2.50	5.84	11.51	4.64
	Total tax expense	**79.15**	**103.83**	**84.63**	**182.98**	**207.79**	**368.64**
5	**Profit after tax (3-4)**	**236.71**	**324.24**	**247.89**	**560.95**	**617.14**	**1,142.17**
6	Other comprehensive income / (loss)						
	Items that will not be reclassified to profit or loss						
	- Remeasurements of the defined benefit plans	(133.75)	-	(5.76)	(133.75)	(5.76)	(73.47)
	- Equity instruments through other comprehensive income	(281.71)	459.94	(118.43)	178.23	317.70	(295.47)
	- Income tax relating to items that will not be reclassified to profit or loss	73.94	(65.76)	29.99	8.18	(30.68)	52.23
	Total other comprehensive Income / (loss), net of tax	**(341.52)**	**394.18**	**(94.20)**	**52.66**	**281.26**	**(316.71)**
7	**Total comprehensive Income / (loss) (5+6)**	**(104.81)**	**718.42**	**153.69**	**613.61**	**898.40**	**825.46**
8	Paid-up equity share capital (Face value Rs. 10/- each)	382.50	382.50	382.50	382.50	382.50	382.50
9	Reserve and surplus (i.e. Other equity)						21,931.47
10	Earnings per share (of Rs.10/- each) (not annualised for the quarters):						
	Basic	6.19	8.48	6.48	14.67	16.13	29.86
	Diluted	6.19	8.48	6.48	14.67	16.13	29.86

FRASER & ROSS LLP ★ CHARTERED ACCOUNTANTS ★

BIMETAL BEARINGS LIMITED ★

BIMETAL BEARINGS LIMITED

A - Standalone Statement of Assets and Liabilities

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	7,583.80	7,471.07
Right of use assets	43.39	56.43
Capital work-in-progress	351.75	419.57
Investment property	613.25	614.67
Other intangible assets	34.94	40.48
Financial assets		
i. Investments	5,802.99	5,624.75
ii. Other financial assets	877.04	875.84
Other non-current assets	759.68	358.51
Total non-current assets	**16,066.84**	**15,461.32**
Current assets		
Inventories	6,895.37	5,766.11
Financial assets		
i. Investments	749.52	1,006.67
ii. Trade receivables	7,406.29	5,949.64
iii. Cash and cash equivalents	381.91	178.64
iv. Bank balances other than (iii) above	94.98	92.73
v. Loans	12.06	2.39
vi. Other financial assets	1,362.58	630.15
Other current assets	245.32	386.46
Total current assets	**17,148.03**	**14,012.79**
Total assets	**33,214.87**	**29,474.11**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	382.50	382.50
Other equity	22,028.70	21,931.47
Total equity	**22,411.20**	**22,313.97**
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Lease liabilities	34.09	40.45
ii. Other financial liabilities	17.70	16.50
Provisions	317.13	217.18
Deferred tax liabilities (Net)	881.65	883.99
Total non-current liabilities	**1,250.57**	**1,158.12**
Current liabilities		
Financial liabilities		
i. Borrowings	1,092.97	306.30
ii. Lease liabilities	13.15	20.78
iii. Trade payables		
Total outstanding dues of micro enterprises and small enterprises	194.38	210.01
Total outstanding dues of creditors other than micro enterprises and small enterprises	7,676.71	5,040.05
iv. Other financial liabilities	369.47	258.25
Other current liabilities	75.97	91.29
Current tax liabilities (net)	109.89	51.37
Provisions	20.56	23.97
Total current liabilities	**9,553.10**	**6,002.02**
Total liabilities	**10,803.67**	**7,160.14**
Total equity and liabilities	**33,214.87**	**29,474.11**

ASER & ROSS LLP ★ RED ACCOUNTANTS

BIMETAL BEARINGS LIMITED ★

BIMETAL BEARINGS LIMITED

B - Standalone Statement of Cash Flows for the six months ended September 30, 2026

(Rs. in Lakh)

Particulars	For the six months ended September 30, 2026 (Unaudited)	For the six months ended September 30, 2025 (Unaudited)
Cash flow from operating activities		
Profit before tax	**743.93**	**824.93**
Adjustments for		
Depreciation and amortisation expense	375.61	366.27
(Gain)/loss on disposal of property, plant and equipment (Net)	-	(5.70)
(Gain)/loss on sale of financial assets	(19.73)	0.00
Changes in fair value of financial assets at fair value through profit or loss	(38.55)	(70.97)
Net unrealised foreign exchange (gain)/loss	(36.11)	(30.72)
Dividend and interest income classified as investing cash flows	(160.49)	(159.43)
Rental income	(37.23)	(29.10)
Finance cost	38.40	4.30
Other non-operating income	-	(25.99)
Change in operating assets and liabilities		
(Increase)/decrease in trade receivables	(1,447.09)	(280.07)
(Increase)/decrease in inventories	(1,129.26)	(1,064.96)
(Increase)/decrease in other financial assets	(732.43)	(15.02)
(Increase)/decrease in other non-current assets	(9.11)	9.14
(Increase)/decrease in other current assets	141.14	20.29
(Increase)/decrease in loans to employees	(9.67)	(10.13)
Increase/(decrease) in trade payables	2,647.57	1,095.42
Increase/(decrease) in other current liabilities	(15.32)	1,337.83
Increase/(decrease) in provisions	(37.21)	16.99
Cash generated from operations	**274.45**	**1,983.08**
Income taxes paid (net)	(259.82)	(222.30)
Net cash flow from operating activities	**14.63**	**1,760.78**
Cash flows from investing activities		
Payments for property, plant and equipment, investment property (net)	(541.66)	(899.81)
Proceeds from sale of property, plant and equipment	-	122.32
Proceeds from sale of investments	315.43	-
(Increase)/decrease in other bank balances	(0.75)	(0.70)
Interest, dividend and rental income received	197.72	188.53
Net cash used in investing activities	**(29.26)**	**(589.66)**
Cash flows from financing activities		
Proceeds from current borrowings (net)	786.67	(550.11)
Interest paid	(36.20)	(0.49)
Payment of lease liabilities	(16.19)	(26.70)
Dividends paid	(516.38)	(497.25)
Net cash from/(used) in financing activities	**217.90**	**(1,074.55)**
Net increase/(decrease) in cash and cash equivalents	203.27	96.57
Cash and cash equivalents at the beginning of the year	178.64	99.40
Cash and cash equivalents at the end of the period	**381.91**	**195.97**

FRASER & ROSS LLP CHARTERED ACCOUNTANTS

BIMETAL BEARINGS LIMITED

BIMETAL BEARINGS LIMITED

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

(Rs. in lakh)

Particulars	Quarter ended			Six months ended		Year ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Gross segment revenue						
1 Engine Bearings,Bushings and thrust washers	8,652.05	7,434.15	6,714.01	16,086.20	13,879.61	27,677.95
2 Engineering and Project services	168.00	518.62	-	686.62	-	2,020.41
Total	8,820.05	7,952.77	6,714.01	16,772.82	13,879.61	29,698.36
Less: Inter segement revenue	-	-	-			-
Net segment revenue	**8,820.05**	**7,952.77**	**6,714.01**	**16,772.82**	**13,879.61**	**29,698.36**
Segment results						
1 Engine Bearings,Bushings and thrust washers	151.87	95.23	188.24	247.10	546.99	211.65
2 Engineering and Project services	68.12	170.59	-	238.71	-	901.58
Add : Other income	137.28	199.94	165.50	337.22	321.91	506.02
Less: Finance cost	(23.76)	(14.64)	0.10	(38.40)	(4.30)	(20.65)
Less : Unallocable exepenses	(17.65)	(23.05)	(21.32)	(40.70)	(39.67)	(87.79)
Profit before tax	**315.86**	**428.07**	**332.52**	**743.93**	**824.93**	**1,510.81**
Segment assets						
1 Engine Bearings,Bushings and thrust washers	24,976.84	24,114.65	21,681.70	24,976.84	21,681.70	21,853.16
2 Engineering and Project services	1,312.03	1,144.03	-	1,312.03	-	757.24
Unallocable assets	6,926.00	7,024.61	7,777.81	6,926.00	7,777.81	6,863.71
Total assets	**33,214.87**	**32,283.29**	**29,459.51**	**33,214.87**	**29,459.51**	**29,474.11**
Segment Liabilities						
1 Engine Bearings,Bushings and thrust washers	9,717.23	8,162.60	6,088.57	9,717.23	6,088.57	6,167.92
2 Engineering and Project services	94.90	88.08	-	94.90	-	56.86
Unallocable liabilities	991.54	1,000.22	984.03	991.54	984.03	935.36
Total Liabilities	**10,803.67**	**9,250.90**	**7,072.60**	**10,803.67**	**7,072.60**	**7,160.14**

D. Notes to the financials results:

1. These Standalone unaudited financial results have been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34, "Interim Financial Reporting " ("Ind as 34"), prescribed under Section 133 of the Companies Act, 2013 read with the 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 Standalone unaudited financial results for the quarter and six months ended September 30, 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 November 06, 2026. These unaudited financial results for the quarter and six months ended September 30, 2026 have been reviewed by the Statutory Auditors' of the Company. These results 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 September 30, 2026 is given a Annexure A and Standalone Statement of Cashflows for the six months ended September 30, 2026 is given as Annexure B and Segment results as Annexure C.

BIMETAL BEARINGS LIMITED

For and on behalf of the Board of Directors

S. Narayanan

S. Narayanan
Whole Time Director

Place : Chennai
Date : November 06, 2026

FRASER & ROSS LLP CHARTERED ACCOUNTANTS

Fraser & Ross LLP

Chartered Accountants
ASV N Ramana Tower
52, Venkatnarayana Road,
T. Nagar
Chennai- 600017
Tamil Nadu, India
Tel: +91 44 6688 5000
Tel: +91 44 6688 5050

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

TO THE BOARD OF DIRECTORS OF BIMETAL BEARINGS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited 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, 2026 (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)

KRISHNAN

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Date: 2026.11.06 15:33:20 +05'30'

Krishnan G
Partner
Membership No.215718
UDIN: 26215718JTTLUH6735

Place: Chennai
Date: November 06, 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: rnatarajan@bimite.co.in, Website: www.bimite.co.in

Statement of Consolidated Unaudited Financial Results for the quarter and six months ended September 30, 2026

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

Sl. No.	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
	Revenue from operations	8,820.05	7,952.77	6,714.01	16,772.82	13,879.61	29,698.36
	Other income	57.28	199.94	85.50	257.22	241.91	346.02
1	**Total income**	**8,877.33**	**8,152.71**	**6,799.51**	**17,030.04**	**14,121.52**	**30,044.38**
2	**Expenses**						
	(a) Cost of materials consumed	4,759.93	5,385.68	3,673.85	10,145.61	7,817.55	16,860.73
	(b) Purchases of stock-in-trade	599.70	620.95	322.24	1,220.65	658.95	1,626.38
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	200.92	(1,005.80)	(151.93)	(804.88)	(481.24)	(815.92)
	(d) Employee benefits expense	823.45	695.70	757.78	1,519.15	1,435.48	2,935.28
	(e) Finance costs	23.76	14.64	(0.10)	38.40	4.30	20.65
	(f) Depreciation and amortisation expenses	185.43	190.18	165.92	375.61	366.27	812.83
	(g) Other expenses	2,048.28	1,823.29	1,779.23	3,871.57	3,575.28	7,253.62
	Total expenses	**8,641.47**	**7,724.64**	**6,546.99**	**16,366.11**	**13,376.59**	**28,693.57**
3	**Profit before share of net profit of joint venture and tax (1 - 2)**	**235.86**	**428.07**	**252.52**	**663.93**	**744.93**	**1,350.81**
4	**Share of net profit of joint venture (net of tax)**	**81.16**	**69.68**	**29.84**	**150.84**	**84.43**	**189.87**
5	**Profit before tax (3+4)**	**317.02**	**497.75**	**282.36**	**814.77**	**829.36**	**1,540.68**
6	Tax expense						
	Current tax	72.41	104.73	82.13	177.14	196.28	364.00
	Deferred tax	6.74	(0.90)	2.50	5.84	11.51	4.64
	Total tax expense	**79.15**	**103.83**	**84.63**	**182.98**	**207.79**	**368.64**
7	**Profit after tax (5-6)**	**237.87**	**393.92**	**197.73**	**631.79**	**621.57**	**1,172.04**
8	Other comprehensive income / (loss)						
	Items that will not be reclassified to profit or loss						
	- Remeasurements of the defined benefit plans	(133.75)	-	(5.76)	(133.75)	(5.76)	(73.47)
	- Equity instruments through other comprehensive income	(281.71)	459.94	(118.43)	178.23	317.70	(295.47)
	- Share of other comprehensive income of joint venture, to the extent not to be reclassified to profit or loss	1.53	(0.67)	0.78	0.86	0.78	2.60
	- Income tax relating to items that will not be reclassified to profit or loss	73.94	(65.76)	29.99	8.18	(30.68)	52.23
	Total other comprehensive income / (loss), net of tax	**(339.99)**	**393.51**	**(93.42)**	**53.52**	**282.04**	**(314.11)**
9	**Total comprehensive income / (loss) (7+8)**	**(102.12)**	**787.43**	**104.31**	**685.31**	**903.61**	**857.93**
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)						22,529.42
12	Earnings per share (of Rs.10/- each) (not annualised for the quarters):						
	Basic	6.22	10.30	5.17	16.52	16.25	30.64
	Diluted	6.22	10.30	5.17	16.52	16.25	30.64

FRASER & ROSS LLP ★ CHARTERED ACCOUNTANTS ★

BIMETAL BEARINGS LIMITED ★

BIMETAL BEARINGS LIMITED

A - Consolidated Statement of Assets and Liabilities

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	7,583.80	7,471.07
Right of use assets	43.39	56.43
Capital work-in-progress	351.75	419.57
Investment property	613.25	614.67
Other intangible assets	34.94	40.48
Financial assets		
i. Investments in joint venture	1,464.41	1,392.71
ii. Other investments	5,008.23	4,829.99
iii. Other financial assets	877.04	875.84
Other non-current assets	759.68	358.51
Total non-current assets	**16,736.49**	**16,059.27**
Current assets		
Inventories	6,895.37	5,766.11
Financial assets		
i. Investments	749.52	1,006.67
ii. Trade receivables	7,406.29	5,949.64
iii. Cash and cash equivalents	381.91	178.64
iv. Bank balances other than (iii) above	94.98	92.73
v. Loans	12.06	2.39
vi. Other financial assets	1,362.58	630.15
Other current assets	245.32	386.46
Total current assets	**17,148.03**	**14,012.79**
Total assets	**33,884.52**	**30,072.06**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	382.50	382.50
Other equity	22,698.35	22,529.42
Total equity	**23,080.85**	**22,911.92**
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Lease liabilities	34.09	40.45
ii. Other financial liabilities	17.70	16.50
Provisions	317.13	217.18
Deferred tax liabilities (Net)	881.65	883.99
Total non-current liabilities	**1,250.57**	**1,158.12**
Current liabilities		
Financial liabilities		
i. Borrowings	1,092.97	306.30
ii. Lease liabilities	13.15	20.78
iii. Trade payables		
Total outstanding dues of micro enterprises and small enterprises	194.38	210.01
Total outstanding dues of creditors other than micro enterprises and small enterprises	7,676.71	5,040.05
iv. Other financial liabilities	369.47	258.25
Other current liabilities	75.97	91.29
Current tax liabilities (net)	109.89	51.37
Provisions	20.56	23.97
Total current liabilities	**9,553.10**	**6,002.02**
Total liabilities	**10,803.67**	**7,160.14**
Total equity and liabilities	**33,884.52**	**30,072.06**

FRASER & ROSS LLP ★ CHARTERED ACCOUNTANTS ★

BIMETAL BEARINGS LIMITED ★

BIMETAL BEARINGS LIMITED

B. Consolidated Statement of Cash Flows for the six months ended September 30, 2026

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

Particulars	For the six months ended September 30, 2026 (Unaudited)	For the six months ended September 30, 2025 (Unaudited)
Cash flow from operating activities		
Profit before tax	**814.77**	**829.36**
Adjustments for		
Depreciation and amortisation expense	375.61	366.27
(Gain)/loss on disposal of property, plant and equipment (Net)	-	(5.70)
(Gain)/loss on sale of financial assets	(19.73)	-
(Gain)/loss on share from joint venture	(71.70)	(84.43)
Changes in fair value of financial assets at fair value through profit or loss	(38.55)	(70.97)
Net unrealised foreign exchange (gain)/loss	(36.11)	(30.72)
Dividend and interest income classified as investing cash flows	(80.49)	(79.43)
Rental income	(37.23)	(29.10)
Finance cost	38.40	4.30
Other non-operating income	-	(25.99)
Change in operating assets and liabilities		
(Increase)/decrease in trade receivables	(1,447.09)	(280.07)
(Increase)/decrease in inventories	(1,129.26)	(1,064.96)
(Increase)/decrease in other financial assets	(732.43)	(15.02)
(Increase)/decrease in other non-current assets	(9.11)	9.14
(Increase)/decrease in other current assets	141.14	20.29
(Increase)/decrease in loans to employees	(9.67)	(10.13)
Increase/(decrease) in trade payables	2,647.57	1,095.42
Increase/(decrease) in other current liabilities	(15.32)	1,337.83
Increase/(decrease) in provisions	(36.35)	16.99
Cash generated from operations	**354.45**	**1,983.08**
Income taxes paid (net)	(259.82)	(222.30)
Net cash flow from operating activities	**94.63**	**1,760.78**
Cash flows from investing activities		
Payments for property, plant and equipment, investment property	(541.66)	(899.81)
Proceeds from sale of property, plant and equipment	-	122.32
Proceeds from sale of investments	315.43	-
(Increase)/decrease in other bank balances	(0.75)	(0.70)
Interest, dividend and rental income received	117.72	188.53
Net cash used in investing activities	**(109.26)**	**(589.66)**
Cash flows from financing activities		
Proceeds/(repayments) from/of current borrowings (net)	786.67	(550.11)
Interest paid	(36.20)	(0.49)
Payment of lease liabilities	(16.19)	(26.70)
Dividends paid	(516.38)	(497.25)
Net cash from/(used) in financing activities	**217.90**	**(1,074.55)**
Net increase/(decrease) in cash and cash equivalents	203.27	96.57
Cash and cash equivalents at the beginning of the year	178.64	99.40
Cash and cash equivalents at the end of the period	**381.91**	**195.97**

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BIMETAL BEARINGS LIMITED ★

BIMETAL BEARINGS LIMITED

C. Consolidated Segment-wise Revenue, Results, Total Assets and Total Liabilities:

(Rs. in lakh)

Particulars	Quarter ended			Six months ended		Year ended
	September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Gross segment revenue						
1 Engine Bearings,Bushings and thrust washers	8,652.05	7,434.15	6,714.01	16,086.20	13,879.61	27,677.95
2 Engineering and Project services	168.00	518.62	-	686.62	-	2,020.41
Total	8,820.05	7,952.77	6,714.01	16,772.82	13,879.61	29,698.36
Less: Inter segement revenue	-	-	-	-	-	-
Net segment revenue	**8,820.05**	**7,952.77**	**6,714.01**	**16,772.82**	**13,879.61**	**29,698.36**
Segment results						
1 Engine Bearings,Bushings and thrust washers	151.87	95.23	188.24	247.10	546.99	211.65
2 Engineering and Project services	68.12	170.59	-	238.71	-	901.58
Add : Other income	57.28	199.94	85.50	257.22	241.91	346.02
Less: Finance cost	(23.76)	(14.64)	0.10	(38.40)	(4.30)	(20.65)
Less : Unallocable exepenses	(17.65)	(23.05)	(21.32)	(40.70)	(39.67)	(87.79)
Add : Share of profit from joint venture	81.16	69.68	29.84	150.84	84.43	189.87
Profit before tax	**317.02**	**497.75**	**282.36**	**814.77**	**829.36**	**1,540.68**
Segment assets						
1 Engine Bearings,Bushings and thrust washers	25,646.49	24,781.61	22,252.39	25,646.49	22,252.39	22,451.11
2 Engineering and Project services	1,312.03	1,144.03	-	1,312.03	-	757.24
Unallocable assets	6,926.00	7,024.61	7,777.81	6,926.00	7,777.81	6,863.71
Total assets	**33,884.52**	**32,950.25**	**30,030.20**	**33,884.52**	**30,030.20**	**30,072.06**
Segment Liabilities						
1 Engine Bearings,Bushings and thrust washers	9,717.23	8,162.60	6,088.57	10,803.67	6,088.57	6,167.92
2 Engineering and Project services	94.90	88.08	-	94.90	-	56.86
Unallocable liabilities	991.54	1,000.22	984.03	991.54	984.03	935.36
Total Liabilities	**10,803.67**	**9,250.90**	**7,072.60**	**11,890.11**	**7,072.60**	**7,160.14**

Notes to the financial results:

1. These Consolidated unaudited financial results have been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34, "Interim Financial Reporting " ("Ind as 34"), prescribed under Section 133 of the Companies Act, 2013 read with the 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. The above results includes the financial results of Bimetal Bearings Limited ("the Parent Company") and its Joint Venture, BBL Daido Private Limited (Parent and Joint venture collectively referred as "Group").

2. The above Consolidated unaudited financial results for the quarter and six months ended September 30, 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 November 06, 2026. These financial results for the quarter and six months ended September 30, 2026 have been reviewed by the Statutory Auditors' of the Parent Company. These results has been filed with the stock exchanges and is also available on the Parent Company's website.

3. 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.

4. The Consolidated Statement of Assets and Liabilities as at September 30, 2026 is given as Annexure A and Consolidated Statement of Cash Flows for the period ended September 30, 2026 is given as Annexure B and Consolidated Segment results as Annexure C.

BIMETAL BEARINGS LIMITED

For and on behalf of the Board of Directors

S. Narayanan
Whole Time Director

Place : Chennai
Date : November 06, 2026

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