ISO 9001, IATF 16949, ISO 14001, ISO 45001 CERTIFIED ORGANISATION
Survey No-22/1, Plot no-1,2,3, Shapar main road, Shapar (Veraval)-360 024.
Ta- Kotdasangani, Dist.- Rajkot (Gujarat), India Tel. +91-2827- 252273, 252414
CIN: L29130GJ1991PLC016005
Info@vishalbearings.com | www.vishalbearings.com

VISHAL
BEARINGS LIMITED
Mfg. : Bearing Rollers

August 13, 2026

To,
Corporate Governance Department
BSE Limited
25th Floor, P.J. Towers,
Dalal Street, Fort,
Mumbai-400 001.

SCRIP CODE: 539398 SCRIP ID: VISHALBL

Dear Sir/Madam,

SUB: OUTCOME OF BOARD MEETING – STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2026

With reference to the above subject, we would like to inform you that the Meeting of Board of Directors of the Company was held on today i.e. August 13, 2026, at the Registered Office of the Company and the Board of Directors has approved standalone the unaudited financial results of the company for the quarter ended on June 30, 2026:

Pursuant to Regulation 30 of SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015, we enclose herewith the Following:

1. Standalone Unaudited Financial Results for the quarter ended on June 30, 2026, along with the Limited Review Report are enclosed herewith and have been duly approved by the Board of Directors.

The Unaudited Financial Result will be published in the newspaper in terms of Regulation 47(1)(b) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 in due course.

The Board Meeting commenced at 11:30 A.M. and concluded at 12:30 P.M.

We request you to kindly take the same on your record.

Yours Faithfully,
For VISHAL BEARINGS LIMITED

Dilip Gordhanbhai Changela

Digitally signed by Dilip Gordhanbhai Changela
DN: c=IN, o=Personal, title=7194,
pseudonym=a8802e5b5fa849a182eeb6585c19083a,
2.5.4.20=2e317db824947ed87e4d8f1f338f633d0812d6735885d4603e2728e2ab00912b, postalCode=360005, st=Gujarat,
serialNumber=3ffe967738080e2d6465d8e9f8b4384e26c7aaff20983882e91e0967e13af335, cn=Dilip Gordhanbhai Changela
Date: 2026.08.13 12:36:54 +05'30'

DILIP G. CHANGELA
MANAGING DIRECTOR
DIN: 00247302

VISHAL BEARINGS LIMITED

Registered Office : Survey No.22/1, Plot No.1, Village Shapar (Veraval) - 360024.

Tele. No. - 02827-252273 **C. I. N. : L29130GJ1991PLC016005**

Email :- info@vishalbearings.com

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026 (Unaudited)

(Rs. In Lacs)

S.r.No.	Particulars	Quarter Ended			Year Ended
		30/06/2026	31/03/2026	30/06/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Audited
1	**Revenue From Operations:**				
	a) Net Sales/ Income from Operations	2,265.04	2,335.89	2,222.50	8,794.09
	b) Other Operating Income	-	-	-	-
	c) Other Income	3.19	9.26	24.13	44.64
	Total Revenue	**2,268.23**	**2,345.15**	**2,246.63**	**8,838.73**
2	**Expenses**				
	a) Cost of Material Consumed	1,119.09	1,223.24	1,354.14	4,880.33
	b) Purchase of Stock-in-trade	-	-	-	-
	c) Change in Inventories of finished Goods, Work-In-Progress & Stock -In-Trade	345.67	(88.15)	107.65	202.31
	d) Employees Benefit Expenses	328.54	415.36	355.59	1,459.25
	e) Finance Costs	102.80	122.41	119.06	477.67
	f) Depreciation and amortisation Expenses	177.12	185.05	142.67	633.36
	g) Other Expenses	282.53	312.67	339.34	1,264.73
	Total Expenses	**2,355.75**	**2,170.56**	**2,418.46**	**8,917.64**
3	**Profit/(Loss) Before Tax**	**-87.52**	**174.59**	**(171.83)**	**(78.91)**
4	**Tax Expenses**				
	Current Tax - Pertaining to Current Year	-	-	-	-
	Current Tax - Pertaining to Prior Year	-	-	-	-
	Deferred Tax	(6.29)	10.42	(4.39)	(8.04)
	Total Tax Expenses	**(6.29)**	**10.42**	**(4.39)**	**(8.04)**
5	**Net Profit/(Loss) for the Period**	**-81.23**	**164.17**	**(167.44)**	**(70.87)**
6	**Other Comprehensive Income, net of Income Tax**				
	a) (i) Items that will not be reclassified to Profit and Loss				
	-Remeasurement of the Defined Benefit (Liabilities)/Assets	-	-	-	-
	-Equity Instruments throught Other Comprehensive Income	32.86	(24.00)	22.35	(7.13)
	(ii) Income Tax relating to items that will not be reclassified				
	to Profit and Loss	-	-	-	-
	b) (i) Items that will be reclassified to Profit and Loss	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified	-	-	-	-
	to Profit and Loss				
	Total Other Comprehensive Income, Net of Income Tax	**32.86**	**(24.00)**	**22.35**	**(7.13)**
7	**Total Comprehensive Income for the Period (5+6)**	**(48.37)**	**140.17**	**(145.09)**	**(78.00)**
8	Paid-up Equity Share Capital	1,079.10	1,079.10	1,079.10	1,079.10
9	Reserves	2,109.36	2,157.82	2,090.65	2,157.74
10	Earnings Per Share (EPS) not annulized (FV.Rs.10/-each)				
	a) Basic (in Rs.)	-0.45	1.30	(1.34)	(0.72)
	b) Diluted (in Rs.)	-0.45	1.30	(1.34)	(0.72)
	See accompanying notes to the Financial Results				

Notes:

1. The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on **13th August, 2026.** The Statutory auditors of the Company have carried out limited review of the financial results for the quarter ended 30th June,2026.

2. The Above Financial Results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed U/s.133 of the Companies Act,2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended and other recognized accounting practices and policies to the extent applicable.

3. Segment reporting as per Ind AS-108 is not applicable as Company operates only in one segment i.e. Manufacturing and selling of Bearings Rollers and allied activities.

4. The above Financial Results are also available on our website www.vishalbearings.com and stock exchange website www.besindia.com.

5. The status of investor complaints received by the Company is as follows:
Pending at start of the quarter as on April 1, 2026 : NIL
Received during the quarter from April 1, 2026 to June 30, 2026 : NIL
Disposed during the quarter from April 1, 2026 to June 30, 2026 : NIL
Pending as on June 30, 2026 : NIL

6. Previous periods / years' figures have been re-grouped / re-classified, where necessary to make it comparable with the current period.

For,VISHAL BEARINGS LIMITED.

Dilip Gordhanbhai Changela

DILIPKUMAR CHANGELA
MANAGING DIRECTOR
DIN: 00247302

Place : Rajkot
Date: 13th August, 2026

LIMITED REVIEW REPORT

August 13, 2026.

To,
The Board of Directors,
VISHAL BEARINGS LIMITED,
Rajkot.

We have reviewed the accompanying statement of unaudited financial results of **VISHAL BEARINGS LIMITED** ("The Company") for the quarter ended June 30,2026 attached herewith ("The Statement"). This statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (The"Listing Regulations,2015"), read with Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ANIL PAREKH & Co.
Chartered Accountants

Jainam R. Shah
Partner
MRN: 162995
FRN: 128503W

ANIL PAREKH & CO. MEM. NO. 162995 RAJKOT CHARTERED ACCOUNTANTS

Place: Rajkot
UDIN: 26162995RZAOHU3500

A 401-402, Imperial Heights, Opp. Iscon Prozon Mall, 150 Feet Ring Road, Rajkot - 360 005. (Gujarat - INDIA)
Phone : +91-222 4517, 222 2813, E-mail : ca@anilparekhandco.com