Independent Auditors' Limited Review Report on unaudited quarterly and year to date Standalone Financial Results of the Company under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Bemco Hydraulics Limited,

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of BEMCO HYDRAULICS LIMITED ("the Company"), for the quarter ended 30th September, 2026 and year to date from 1st April, 2026 to 30th September, 2026 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations 2015").

2. This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'), and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement. A review is limited primarily to inquiries made to company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

A. C. BHUTERIA & CO. KOLKATA Chartered Accountants

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards ('IND AS') specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.C. Bhuteria & Co.
Chartered Accountants
(Firm Registration No. 303105E)

A.C. BHUTERIA & CO. KOLKATA Chartered Accountants

Mohit Bhuteria

Mohit Bhuteria
Partner
Membership No. 056832
UDIN: 26056832MMZEJC2414

Dated: 13 NOV 2026
Place: Kolkata

BEMCO HYDRAULICS LIMITED

CIN: L51101KA1957PLC001283

Udyambag, Industrial Estate, Belgaum- 590 008

ISO 9001:2015 Certified Company Reg. No.: RQ91/6325

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED SEPTEMBER 30TH, 2026

(₹ in Lakhs)

SL NO	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-26 Unaudited	30-Jun-26 Unaudited	30-Sep-25 Unaudited	30-Sep-26 Unaudited	30-Sep-25 Unaudited	31-Mar-26 Audited
1	Income						
(a)	Revenue From Operations	2,040.39	1,330.74	1,885.90	3,371.13	2,776.24	8,066.98
(b)	Other Income	98.10	59.93	27.75	158.03	58.58	93.43
	Total Income From (a+b)	**2,138.49**	**1,390.67**	**1,913.65**	**3,529.16**	**2,834.82**	**8,160.41**
2	Expenses						
(a)	Cost of Material Consumed	918.03	754.65	861.44	1,672.68	1,700.66	3,990.82
(b)	Changes In Inventories of Finished Goods And Work-In-Progress	234.96	(251.43)	(88.05)	(16.47)	(740.46)	(301.71)
(c)	Employee Benefit Expense	357.69	342.55	370.94	700.24	700.87	1,544.19
(d)	Finance Costs	35.94	41.83	42.37	77.77	78.48	185.05
(e)	Depreciation and Amortisation Expense	32.95	32.35	33.55	65.30	66.00	135.24
(f)	Other Expenses	275.20	197.85	320.25	473.05	614.56	1,215.90
	Total Expenses (a to f)	**1,854.77**	**1,117.80**	**1,540.50**	**2,972.57**	**2,420.11**	**6,769.49**
3	**Profit /(loss) before exceptional items & tax (1-2)**	**283.72**	**272.87**	**373.15**	**556.59**	**414.71**	**1,390.92**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(loss) before tax (3+4)**	**283.72**	**272.87**	**373.15**	**556.59**	**414.71**	**1,390.92**
6	**Tax Expense/(Credit) net**						
(i)	Current Tax	70.58	76.54	85.12	147.12	103.20	404.35
(ii)	Income Tax For Earlier Year	3.39	-	-	3.39	-	32.44
(iii)	Deferred Tax	8.25	(2.46)	4.87	5.79	(0.68)	(40.16)
	Total Tax Expense (6(i) + 6(ii)+ 6(iii))	**82.22**	**74.08**	**89.99**	**156.30**	**102.52**	**396.63**
7	**Profit / (Loss) for the period from continuing operations (5-6)**	**201.50**	**198.79**	**283.16**	**400.29**	**312.19**	**994.29**
8	**Other Comprehensive Income**						
(a)	(i) Items that will not be reclassified to profit or loss	(6.13)	4.27	(2.70)	(1.86)	(1.07)	(12.70)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.46	(1.21)	0.05	(0.75)	(0.40)	(1.18)
(b)	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income/ (loss) (8(a)+8(b))	(5.67)	3.06	(2.65)	(2.61)	(1.47)	(13.88)
9	**Total Comprehensive Income/ (loss) for the period (7+8)**	**195.83**	**201.85**	**280.51**	**397.68**	**310.72**	**980.41**
10	**Paid up Equity Share Capital of ₹ 1/- each**	**438.01**	**438.01**	**438.01**	**438.01**	**438.01**	**438.01**
11	Other Equity						7,384.94
12	Earnings per share						
(a)	Basic	0.46	0.45	0.65	0.92	0.71	2.27
(b)	Diluted	0.46	0.45	0.65	0.92	0.71	2.27

UNAUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES

(₹ in Lakhs)

Particulars	Half Year Ended 30-Sep-26 Unaudited	Year Ended 31-Mar-26 Audited
Assets		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	4,306.15	4,317.49
(b) Capital Work in Progress	153.67	120.53
(c) Other Intangible assets	120.70	145.75
(d) Investments in Subsidiaries	1,859.21	1,859.21
(e) Financial Assets		
(i) Investments	56.76	51.52
(ii) Others Financial Assets	129.23	116.33
(f) Other Non-Current Assets	93.59	33.79
Total Non-Current Assets	**6,719.31**	**6,644.62**
(2) Current Assets		
(a) Inventories	2,724.48	2,213.21
(b) Financial Assets		
(i) Investments - Current	884.98	152.47
(ii) Trade Receivables	2,280.30	3,298.19
(iii) Cash and Cash Equivalents	55.57	160.48
(iv) Bank Balances other than (ii) above	396.40	294.69
(v) Other Financial Assets	40.34	18.64
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	315.85	756.05
Total Current Assets	**6,697.92**	**6,893.73**
Total Assets	**13,417.23**	**13,538.35**

A.C. BHUTERIA & CO. Chartered Accountants

BEMCO HYDRAULICS LIMITED BELAGAVI

BEMCO HYDRAULICS LIMITED

CIN: L51101KA1957PLC001283

Udyambag, Industrial Estate, Belgaum- 590 008

EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	438.01	438.01
(b) Other Equity	7,739.16	7,384.94
Total Equity	**8,177.17**	**7,822.95**
LIABILITIES		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	352.82	348.48
(ii) Other Financial Liabilities	98.90	41.31
(b) Provisions	15.50	15.50
(c) Deferred Tax Liabilities (Net)	420.93	414.67
(d) Other Non-Current Liabilities	128.25	110.70
Total Non-Current Liabilities	**1,016.40**	**930.66**
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,002.21	1,148.81
(ii) Trade payables		
(a) Total Outstanding Dues of Micro, Medium and Small Enterprises	285.10	289.31
(b) Total outstanding Dues of Other than Micro, Medium and Small Enterprises	1,748.42	1,927.23
(iii) Other financial liabilities	54.17	91.00
(b) Other current liabilities	981.39	1,121.17
(c) Provisions	150.88	122.68
(d) Current Tax Liabilities (Net)	1.49	84.54
Total Current Liabilities	**4,223.66**	**4,784.74**
Total Equity and liability	**13,417.23**	**13,538.35**

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30TH, 2026

(₹ in Lakhs)

Particulars	For the Period Ended	
	30-Sep-26	31-Mar-26
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/ (Loss) Before Exceptional Items and Tax	**556.59**	**1,390.92**
Adjustments For :		
Loss/(Profit) on Sale of Property, Plant & Equipment	-	0.15
Expected Credit Loss Allowances/ Doubtful (Net)	12.47	58.79
Liability No Longer Required Written Back	(36.91)	(14.74)
Bad Debt and Advances Written Off	-	0.10
Finance Cost	77.77	185.05
Depreciation and Amortization Expense	65.30	135.20
Unrealised Foreign Exchange (Gain) / Loss (net)	(2.40)	37.95
Dividend from Non-Current/ Long Term Investments	(0.06)	(0.51)
Interest Income	(14.31)	(18.32)
Lease/ Rental Income	(70.09)	(40.08)
Profit/Loss on sale of Current Investment	(2.67)	(18.39)
(Gain)/ Loss in Fair value through profit or loss of current investment	(30.37)	21.03
Excess & Short Provision	(1.22)	-
Operating Profit Before Working Capital Changes	**554.10**	**1,737.15**
Movements in Working Capital		
Decrease/ (Increase) in Trade and Other Receivables	1,350.22	(450.41)
Decrease/ (Increase) in Inventories	(511.27)	(232.10)
Increase/ (Decrease) in Trade and Other Payables	(226.34)	228.31
Cash Generated From Operations	**1,166.71**	**1,282.95**
Direct Taxes Paid (Net)	(233.56)	(451.11)
Net Cash Flow From (Used In) Operating Activities	**933.15**	**831.84**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment (incl. Capital Advances)	(66.43)	(171.04)
Purchase of Intangible Assets	-	-
Sale of Property, Plant & Equipment	4.39	7.80
Net Decrease/ (Increase) in Current Investment	(699.47)	1.46
Investment in Long- Term Investments- acqusition/ payment for purchase of Subsidiary	-	(311.63)
Investment in Fixed Deposits	(99.49)	(15.90)
Dividend from Non-Current/ Long Term Investments	0.06	0.51
Interest Received	14.31	18.32
Lease/ Rental Income	70.09	40.08
Net Cash Flow From (Used In) Investing Activities	**(776.54)**	**(430.40)**

BEMCO HYDRAULICS LIMITED

CIN: L51101KA1957PLC001283

Udyambag, Industrial Estate, Belgaum- 590 008

C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds of Long Term Borrowings	4.34	8.80
Repayment of Long Term Borrowings	-	-
Proceeds/(Repayment) of Short Term Borrowings(net)	(144.20)	(94.30)
Dividend Paid	(43.73)	(43.73)
Interest Paid	(77.93)	(183.93)
Net Cash Flow From (Used In) Financing Activities	(261.52)	(313.16)
Net Increase in Cash & Cash Equivalents	(104.91)	88.28
Cash & Cash Equivalents at the beginning of the Year	160.48	72.20
Cash & Cash Equivalents at the end of the Year	55.57	160.48

Notes :

1 The above unaudited standalone financial results for the quarter and half year ended September 30, 2026 were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on 13th November 2026

2 Segment Information:
The Company is principally engaged in a single Business Segment 'MANUFACTURING OF HYDRAULIC PRESS MACHINES & EQUIPMENTS', based on nature of products, risks , return and the internal business reporting system and accordingly there is no other reportable segment in terms of Ind AS 108 'Operating Segments'.

3 The previous period figures have been regrouped/reclassified whereever necessary to make them Comparable.

FOR BEMCO HYDRAULICS LIMITED

ANIRUDH MOHTA
MANAGING DIRECTOR
DIN: 00065302

Place: Belgaum
Date: 13-11-2026

S. BHUTERIA & CO. KOLKATA Chartered Accountants

Independent Auditor's Limited Review Report on consolidated unaudited quarterly and year to date financial results of Bemco Hydraulics Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Bemco Hydraulics Limited,

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of BEMCO HYDRAULICS LIMITED ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended 30th September, 2026 and year to date results from 1st April, 2026 to 30th September, 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 is the responsibility of the Parent's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular'), and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 *"Review of Interim Financial Information performed by the Independent Auditor of the Entity"* issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following subsidiaries ('the Subsidiary'):
    a) Bemco Fluidtechnik LLP
    b) Pegasys Machines Private Limited (w.e.f 09/02/2024)

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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.C. Bhuteria & Co.
Chartered Accountants
(Firm Registration No. 303105E)

A.C. BHUTERIA & CO. KOLKATA Chartered Accountants

Mohit Bhuteria
Mohit Bhuteria
Partner
Membership No. 056832
UDIN: 26056832YAYHJN6599

Dated: 13 NOV 2026
Place: Kolkata

BEMCO HYDRAULICS LIMITED

CIN: L51101KA1957PLC001283

Udyambag, Industrial Estate, Belgaum- 590 008

ISO 9001:2015 Certified Company Reg. No.: RQ91/6325

Certified ISO 14001:2015 Certificate No : IEA1062206

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30TH, 2026

(₹ in Lakhs)

SL NO	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-26 Unaudited	30-Jun-26 Unaudited	30-Sep-25 Unaudited	30-Sep-26 Unaudited	30-Sep-25 Unaudited	31-Mar-26 Audited
1	(a) Revenue From Operations (Net of Rebates and Discounts)	2,252.43	1,558.40	2,233.22	3,810.83	3,403.77	9,713.51
	(b) Other Income	81.85	137.30	38.59	219.15	90.77	138.84
	Total Income From (a+b)	**2,334.28**	**1,695.70**	**2,271.81**	**4,029.98**	**3,494.54**	**9,852.35**
2	**Expenses**						
	(a) Cost of Material Consumed	1,055.12	876.71	923.31	1,931.83	1,874.01	4,560.85
	(b) Changes In Inventories of Finished Goods and Work-In-Progress	149.94	(284.14)	(51.23)	(134.21)	(759.62)	(387.95)
	(c) Employee Benefit Expense	409.80	395.29	419.57	805.08	796.69	1,760.09
	(d) Finance Costs	45.60	50.23	52.02	95.84	97.60	223.02
	(e) Depreciation and Amortisation Expense	36.62	35.94	38.17	72.55	75.26	153.74
	(f) Other Expenses	328.83	242.34	361.58	571.17	692.41	1,490.99
	Total Expenses (a to f)	**2,025.91**	**1,316.36**	**1,743.42**	**3,342.26**	**2,776.35**	**7,800.74**
3	**Profit /(loss) before exceptional items & tax (1-2)**	**308.37**	**379.34**	**528.39**	**687.72**	**718.19**	**2,051.61**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(loss) before tax (3+4)**	**308.37**	**379.34**	**528.39**	**687.72**	**718.19**	**2,051.61**
6	**Tax Expense/(Credit) net**						
	(i) Current Tax	88.06	88.43	121.64	176.49	169.87	580.47
	(ii) Income Tax for Earlier Years	9.88	-	-	9.88	-	32.44
	(iii) Deferred Tax	0.13	18.51	4.84	18.64	2.72	(48.06)
	Total Tax Expense (6(i) + 6(ii))	**98.07**	**106.94**	**126.48**	**205.01**	**172.59**	**564.85**
7	**Profit / (Loss) for the period from continuing operations (5-6)**	**210.30**	**272.40**	**401.91**	**482.71**	**545.60**	**1,486.76**
	Attributable to:						
	Shareholders of the Company	210.30	272.40	401.91	482.71	545.60	1,486.76
	Non-Controlling Interest	-	-	-	-	-	-
8	**Other Comprehensive Income**						
	(a) (i) Items that will not be reclassified to profit or loss	(6.48)	3.92	(2.59)	(2.57)	(0.86)	(1.23)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.55	(1.12)	0.10	(0.57)	(0.35)	(3.71)
	(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income/ (loss) (8(a) + 8(b))	**(5.94)**	**2.79**	**(2.49)**	**(3.14)**	**(1.21)**	**(4.94)**
9	**Total Comprehensive Income/ (loss) for the period (7+8)**	**204.36**	**275.19**	**399.42**	**479.57**	**544.39**	**1,481.82**
	Attributable to:						
	Shareholders of the Company	204.36	275.19	399.42	479.57	544.39	1,481.82
	Non-Controlling Interest	-	-	-	-	-	-
10	**Paid up Equity Share Capital of ₹ 1/- each**	**438.01**	**438.01**	**438.01**	**438.01**	**438.01**	**438.01**
11	**Other Equity**						**8,012.89**
12	**Earnings per share (FV of ₹ 1/- each)**						
	(a) Basic	0.48	0.62	0.92	1.10	1.25	3.40
	(b) Diluted	0.48	0.62	0.92	1.10	1.25	3.40

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

(in Lakhs)

Particulars	Half Year ended 30-Sep-26	Year ended 31-Mar-26
Assets		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	4,349.30	4,358.62
(b) Capital Work-in-progress	154.15	121.01
(c) Other Intangible assets	1,145.84	1,173.13
(d) Financial Assets		
(i) Investments	56.76	51.52
(ii) Other Financial Assets	181.81	434.96
(e) Other Non-Current Assets	93.59	33.79
Total Non-Current Assets	**5,981.45**	**6,173.03**
(2) Current Assets		
(a) Inventories	3,294.77	2,524.64
(b) Financial Assets		
(i) Investments - Current	2,434.03	1,437.40
(ii) Trade Receivables	2,389.97	3,426.58
(iii) Cash and Cash Equivalents	85.24	239.95
(iv) Bank Balances other than (ii) above	396.40	294.69
(v) Other Financial Assets	50.05	22.96
(c) Current Tax Assets (Net)	45.14	-
(d) Other Current Assets	186.13	618.02
Total Current Assets	**8,881.73**	**8,564.24**
Total Assets	**14,863.18**	**14,737.27**

BEMCO HYDRAULICS LIMITED BELAGAVI

A.C. BHUTERIA & CO. KOLKATA Chartered Accountants

BEMCO HYDRAULICS LIMITED

CIN: L51101KA1957PLC001283

Udyambag, Industrial Estate, Belgaum- 590 008

EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share capital		438.01	438.01
(b) Other Equity		8,449.00	8,012.89
Total Equity	Total Equity	8,887.01	8,450.90
LIABILITIES			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		352.82	348.48
(ii) Other Financial Liabilities		42.55	41.31
(b) Provisions		17.01	16.88
(c) Deferred Tax Liabilities (Net)		416.52	397.59
(d) Other Non-Current Liabilities		115.81	110.70
Total Non-Current Liabilities	Total Non-Current Liabilities	944.71	914.96
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		1,258.80	1,420.02
(ii) Trade payables			
(a) Total Outstanding Dues of Micro, Medium and Small Enterprises		361.23	341.26
(b) Total outstanding Dues of Other than Micro, Medium and Small Enterprises		1,863.62	2,001.48
(iii) Other Financial Liabilities		58.25	95.32
(b) Other Current Liabilities		1,327.85	1,275.40
(c) Provisions		161.71	133.28
(d) Current Tax Liabilities (Net)		-	104.65
	Total Current Liabilities	5,031.47	5,371.41
	Total Equity and Liabilities	14,863.18	14,737.27

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER AND HALF-YEAR ENDED SEPTEMBER 30TH, 2026

(₹ in Lakhs)

Particulars		For the Period Ended	
		30-Sep-26	31-Mar-26
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/ (Loss) Before Exceptional Items and Tax		687.71	2,051.60
Adjustments For :			
(Gain)/loss on Sale of Property, Plant & Equipment		-	0.15
Expected Credit Loss Allowances/ Doubtful (Net)		12.30	58.55
Liability no longer required written back		(36.91)	(17.66)
Bad Debt and advances written off		-	0.10
Finance Cost		95.84	223.01
Depreciation and Amortization expense		72.55	153.74
Unrealised Foreign Exchange (Gain) / Loss (net)		(3.00)	37.49
Dividend from Non-Current/ Long Term Investments		(0.06)	(0.51)
Interest Income		(19.52)	(44.71)
Profit/ Loss on Current Investments		(26.89)	(43.71)
(Gain)/ loss Fair Valuation of Current Investments		(68.54)	86.09
Lease/ Rental Income		(61.69)	(40.08)
Provision for product warranty		-	10.51
Excess & Short Provision		(1.22)	-
Operating Profit Before Working Capital Changes		650.57	2,474.57
Movements in Working Capital			
Decrease/ (Increase) in Trade and Other Receivables		1,554.45	(401.97)
Decrease/ (Increase) in Inventories		(770.14)	(137.26)
Increase/ (Decrease) in Trade and Other Payables		(218.48)	325.98
Cash Generated From Operations		1,216.40	2,261.33
Direct Taxes Paid (Net)		(348.47)	(626.62)
Net Cash Flow From (Used In) Operating Activities	(A)	867.94	1,634.71
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant & Equipment (incl. Capital Advances)		(71.39)	(176.81)
Sale of Property, Plant & Equipment		4.39	7.80
Purchase of Intangible Assets		-	-
Maturity of Fixed Deposits		-	-
Investment in Fixed Deposits		164.28	(67.32)
Purchase/Sale of Current Investments (Net)		(901.21)	(1,102.89)
Payment for Business Acqusition (Net of Cash Acquired)		-	(311.63)
Dividend from Non-Current/ Long Term Investments		0.06	0.51
Interest Received		13.98	44.71
Lease/ Rental Income		61.69	40.08
Net Cash Flow From (Used In) Investing Activities	(B)	(728.20)	(1,565.55)

A.C. BHUTERIA & CO. KOLKATA Chartered Accountants

BEMCO HYDRAULICS LIMITED

CIN: L51101KA1957PLC001283

Udyambag, Industrial Estate, Belgaum- 590 008

ISO 9001:2015 Certified Company Reg. No.: RQ91/6325

C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Repayment of Long Term Borrowings	4.34	-
	Proceeds from Long Term Borrowings	-	8.80
	Proceeds/(Repayment) of Short Term Borrowings(net)	(158.82)	(191.39)
	Dividend Paid	(43.73)	(43.73)
	Interest Paid	(96.24)	(227.12)
	Net Cash Flow From (Used In) Financing Activities (C)	**(294.45)**	**(453.44)**
	Net Increase in Cash & Cash Equivalents (A+B+C)	(154.71)	(384.28)
	Cash & Cash Equivalents at the beginning of the Period	239.95	624.23
	Cash & Cash Equivalents at the end of the Period	**85.24**	**239.95**

Notes:

1 The above unaudited consolidated financial results for the quarter and half year ended September 30, 2026 were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on 13-11-2026

2 The Group is in a single Business Segment 'MANUFACTURING OF HYDRAULIC PRESS MACHINES & EQUIPMENTS'. These, in the context of Ind AS 108 on "Operating Segments" are considered to constitute one reporting segment.

3 The Statement includes the results of Bemco Fluidtechnik LLP and Pegasys Machines Pvt Ltd subsidiary of the entity.

4 The previous period figures have been regrouped/reclassified wherever necessary to make them Comparable.

FOR BEMCO HYDRAULICS LIMITED
Anirudh Mohta
Managing Director
DIN: 00065302

Place: BELGAUM
Date: 13-11-2026

BEMCO HYDRAULICS LIMITED BELAGAVI

A.C. BHUTERIA & CO. Chartered Accountants