

February 12, 2026

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

Scrip Code: 539398; Scrip ID: VISHALBL

SUB: STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON DECEMBER 31, 2025

With reference to the above subject, we would like to inform you that the Meeting of the Board of Directors of the Company was held today, i.e. Thursday, February 12, 2026, at the Registered Office of the Company and the Board of Directors has approved standalone Unaudited Financial Results for the quarter ended on December 31, 2025.

Kindly take note of the same.

Thanking You.

Yours Faithfully,
For VISHAL BEARINGS LIMITED

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
Email :- info@vishalbearings.com

C. I. N. : L29130GJ1991PLC016005

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025.

(Rs. In Lacs)

S.r.No.	Particulars	Quarter Ended				Nine Months Ended		Year Ended
		31/12/2025	30/09/2025	30/06/2025	31/12/2024	31/12/2025	31/12/2024	31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations:							
	a) Net Sales/ Income from Operations	2,060.21	2,175.48	2,222.50	1,918.15	6,458.20	6,450.45	8,664.19
	b) Other Operating Income	-	-	-	-	-	0.06	-
	c) Other Income	4.39	6.86	24.13	7.43	35.38	16.17	24.47
	Total Revenue	2,064.60	2,182.35	2,246.63	1,925.58	6,493.58	6,466.68	8,688.66
2	Expenses							
	a) Cost of Material Consumed	1,323.17	979.77	1,354.14	1,284.68	3,657.09	4,125.09	5,211.47
	b) Purchase of Stock-in-trade	-	-	-	-	-	-	-
	c) Change in Inventories of finished Goods, Work-In-Progress & Stock -In-Trade	127.63	55.19	107.65	46.36	290.46	(212.33)	(215.10)
	d) Employees Benefit Expenses	320.73	367.57	355.59	344.22	1,043.89	1,094.41	1,503.25
	e) Finance Costs	115.42	120.78	119.06	135.17	355.27	358.97	479.01
	f) Depreciation and amortisation Expenses	157.57	148.07	142.67	149.28	448.31	440.73	587.45
	g) Other Expenses	268.74	343.97	339.34	282.88	952.06	1,028.07	1,394.04
	Total Expenses	2,313.26	2,015.36	2,418.46	2,242.58	6,747.08	6,834.93	8,960.12
3	Profit/(Loss) Before Tax	(248.66)	166.99	(171.83)	(317.01)	(253.50)	(368.26)	(271.46)
4	Tax Expenses							
	Current Tax - Pertaining to Current Year	-	-	-	-	-	-	-
	Current Tax - Pertaining to Prior Year	-	-	-	-	-	-	-
	Deferred Tax	(3.33)	(10.74)	(4.39)	(49.12)	(18.46)	(53.36)	(12.25)
	Total Tax Expenses	(3.33)	(10.74)	(4.39)	(49.12)	(18.46)	(53.36)	(12.25)
5	Net Profit/(Loss) for the Period	(245.33)	177.73	(167.44)	(267.88)	(235.04)	(314.89)	(259.22)
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 through Other Comprehensive Income	3.59	(9.07)	22.35	(17.40)	16.87	62.60	29.62
	(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	3.59	(9.07)	22.35	(17.40)	16.87	62.60	29.62
7	Total Comprehensive Income for the Period (5+6)	(241.74)	168.66	(145.09)	(285.29)	(218.17)	(252.30)	(229.60)
8	Paid-up Equity Share Capital	1,079.10	1,079.10	1,079.10	1,079.10	1,079.10	1,079.10	1,079.10
9	Reserves	2,017.57	2,268.74	2,090.65	2,213.11	2,017.57	2,213.11	2,235.75
10	Earnings Per Share (EPS) not annualized (FV.Rs.10/-each)							
	a) Basic (in Rs.)	-2.24	1.56	-1.34	-2.64	-2.02	-2.34	-2.13
	b) Diluted (in Rs.)	-2.24	1.56	-1.34	-2.64	-2.02	-2.34	-2.13
	See accompanying notes to the Financial Results							

Notes:

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th February, 2026. The Statutory auditors of the Company have carried out limited review of the financial results for the quarter ended and Nine Months ended 31st December, 2025.
- 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.
- 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.
- The above Financial Results are also available on our website www.vishalbearings.com and stock exchange website www.besindia.com.
- The status of investor complaints received by the Company is as follows:
Pending at start of the quarter as on October 1, 2025 : NIL
Received during the quarter from October 1, 2025 to December 31, 2025 : NIL
Disposed during the quarter from October 1, 2025 to December 31, 2025 : NIL
Pending as on December 31, 2025 : NIL
- Previous periods / years' figures have been re-grouped / re-classified, where necessary to make it comparable with the current period.

For, VISHAL BEARINGS LIMITED.

DILIPKUMAR CHANGELA
MANAGING DIRECTOR
DIN: 00247302

Place : Rajkot
Date: 12-02-2026



LIMITED REVIEW REPORT

February 12, 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 and nine months ended December 31st, 2025 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"), as amended (the regulations). This statement is the responsibility of the Company's Management and has been 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 ("the Act") as amended, read with relevant rules issued thereunder (Ind AS 34) and other recognized accounting principles generally accepted in India and is in compliance with the regulations. 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 recognition and measurement principles laid down in Ind AS 34 and other recognized accounting practices and policies generally accepted in india, has not disclosed the information required to be disclosed in terms of Regulations, as amended, 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**

**Place : Rajkot
UDIN : 26162995LTFVRR4600**

