SATANI

Bearings Limited

(Formerly known as Deccan Bearings Limited)

Date: 3rd November, 2026

To, The Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai — 400001

Scrip Code: 505703

Sub: outcome of the board of directors meeting held on Tuesday, 3rd November, 2026.

REF: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Respected Sir/Ma'am,

In reference to captioned subject, we would like to inform you that the Board of Directors of the Company at their meeting held on 3rd November, 2026, have inter alia approved;

1. **Un-audited Standalone and consolidated Financial Results of the Company for the Quarter and half yearly ended on September 30, 2026. We are enclosing herewith the following:**
   - Statements showing the Unaudited Financial Results (Standalone) for the Quarter and half yearly ended on September 30, 2026;
   - Limited Review Report pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015 for Unaudited Standalone Financial Results for the period Quarter and half yearly ended on September 30, 2026 from our Statutory Auditors.

The Board Meeting Commenced at 3:45 PM and concluded at 4:15 PM

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,

For, Satani Bearings Limited

SATANI TANUJ PARESHKUMAR

Digitally signed by SATANI TANUJ PARESHKUMAR
Date: 2026.11.03 16:38:18 +05'30'

Tanuj Pareshkumar Satani
Whole-time director and CFO
DIN: 11387693

ENCL: As Below

SATANI BEARINGS LIMITED (FORMERLY KNOWN AS DECCAN BEARINGS LIMITED)

Regd. Office: 136, B Wing, Ansa Industrial Estate, Saki Vihar Road, Sakinaka, Andheri (East), Mumbai, Maharashtra - 400072

CIN: L28140MH1985PLC035747

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

(Rs. in Lakhs, except EPS)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	2,549.46	561.49	-	3,110.95	-	3,544.47
II	Other income	-	-	-	-	-	7.17
III	**Total income (I+II)**	**2,549.46**	**561.49**	**-**	**3,110.95**	**-**	**3,551.63**
IV	**Expenses**						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	2,576.90	536.64	-	3,113.54	-	3,408.79
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(97.96)	-	-	(97.96)	-	-
	(d) Employee benefits expense	4.41	3.66	0.60	8.07	1.20	6.80
	(e) Finance costs	-	0.00	-	0.00	-	-
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	44.81	42.24	3.55	87.05	29.09	126.93
	Total expenses (IV)	**2,528.16**	**582.54**	**4.15**	**3,110.70**	**30.29**	**3,542.51**
V	**Profit / (Loss) before exceptional items and tax (III-IV)**	**21.30**	**(21.06)**	**(4.15)**	**0.25**	**(30.29)**	**9.12**
VI	Exceptional items	-	-	-	-	-	-
VII	**Profit / (Loss) before tax (V-VI)**	**21.30**	**(21.06)**	**(4.15)**	**0.25**	**(30.29)**	**9.12**
VIII	**Tax expense**						
	(a) Current tax	2.99	0.01	-	3.00	-	4.00
	(b) Deferred tax	-	-	-	-	-	-
	(c) Tax adjustments of earlier years	-	-	-	-	-	-
	Total tax expense	**2.99**	**0.01**	**-**	**3.00**	**-**	**4.00**
IX	**Net Profit / (Loss) for the period (VII-VIII)**	**18.31**	**(21.07)**	**(4.15)**	**(2.75)**	**(30.29)**	**5.12**
X	**Other Comprehensive Income**						
	A. Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
	B. Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
	Total Other Comprehensive Income	**-**	**-**	**-**	**-**	**-**	**-**
XI	**Total Comprehensive Income for the period (IX+X)**	**18.31**	**(21.07)**	**(4.15)**	**(2.75)**	**(30.29)**	**5.12**
XII	Paid-up equity share capital (Face value Rs.10 each)	2,000.00	2,000.00	218.33	2,000.00	218.33	2,000.00
XIII	**Earnings per equity share (Rs.) (not annualised for quarters / half years)**						
	(a) Basic	0.09	(0.11)	(0.19)	(0.01)	(1.39)	0.03
	(b) Diluted	0.09	(0.11)	(0.19)	(0.01)	(1.39)	0.03

For SATANI BEARINGS LIMITED

Satani Bearings Limited

Director

Mr. Pareshbhai Satani
Managing Director
DIN: 11387704
Date: 03.11.2026
Place: Mumbai

SATANI BEARINGS LIMITED (FORMERLY KNOWN AS DECCAN BEARINGS LIMITED)

Regd. Office: 136, B Wing, Ansa Industrial Estate, Saki Vihar Road, Sakinaka, Andheri (East), Mumbai, Maharashtra - 400072
CIN: L28140MH1985PLC035747
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	As at 30.09.2026	As at 31.03.2026
		Unaudited	Audited
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, plant and equipment	-	-
	(b) Financial assets - (i) Investments	0.20	0.20
	(c) Deferred tax assets (net)	-	-
	(d) Other non-current assets	1,750.00	1,750.00
	Sub-total - Non-current assets	**1,750.20**	**1,750.20**
2	**Current assets**		
	(a) Inventories	97.96	-
	(b) Financial assets		
	(i) Trade receivables	2,299.48	2,474.46
	(ii) Cash and cash equivalents	18.23	12.15
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Other financial assets	-	-
	(c) Current tax assets (net)	-	-
	(d) Other current assets	39.80	18.87
	Sub-total - Current assets	**2,455.47**	**2,505.48**
	TOTAL - ASSETS	**4,205.67**	**4,255.68**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	2,000.00	2,000.00
	(b) Other equity	(208.64)	(205.89)
	Sub-total - Equity	**1,791.36**	**1,794.11**
2	**Non-current liabilities**		
	(a) Financial liabilities - Borrowings	-	-
	(b) Deferred tax liabilities (net)	-	-
	(c) Provisions	-	-
	Sub-total - Non-current liabilities	-	-
3	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables		
	- total outstanding dues of micro and small enterprises	-	-
	- total outstanding dues of creditors other than micro and small enterprises	2,325.19	2,416.83
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	80.25	40.49
	(c) Provisions	1.88	0.25
	(d) Current tax liabilities (net)	7.00	4.00
	Sub-total - Current liabilities	**2,414.31**	**2,461.57**
	TOTAL - EQUITY AND LIABILITIES	**4,205.67**	**4,255.68**

For SATANI BEARINGS LIMITED
Satani Bearings Limited

Mr. Pareshbhai Satani **Director**
Managing Director
DIN: 11387704
Date: 03.11.2026
Place: Mumbai

SATANI BEARINGS LIMITED (FORMERLY KNOWN AS DECCAN BEARINGS LIMITED)

Regd. Office: 136, B Wing, Ansa Industrial Estate, Saki Vihar Road, Sakinaka, Andheri (East), Mumbai, Maharashtra - 400072
CIN: L28140MH1985PLC035747
STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026 (Indirect method)

(Rs. in Lakhs)

Sr. No.	Particulars	Half year ended 30.09.2026	Half year ended 31.03.2026
		Unaudited	Audited
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit / (Loss) before tax	0.25	9.12
	Adjustments for:		
	Depreciation and amortisation expense	-	-
	Finance costs	0.00	-
	Interest income	-	-
	Operating profit / (loss) before working capital changes	**0.25**	**9.12**
	Changes in working capital:		
	(Increase) / decrease in inventories	(97.96)	-
	(Increase) / decrease in trade receivables	174.98	(2,474.46)
	(Increase) / decrease in other current and non-current assets	(17.93)	(1,754.11)
	Increase / (decrease) in trade payables	(91.64)	2,414.10
	Increase / (decrease) in other liabilities and provisions	41.38	39.10
	Cash generated from / (used in) operations	**9.08**	**(1,766.25)**
	Income taxes paid (net of refunds)	0.00	(4.00)
	Net cash from / (used in) operating activities (A)	**9.08**	**(1,770.25)**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	(Purchase) / sale of investments (net)	-	-
	Interest received	-	-
	Net cash from / (used in) investing activities (B)	**-**	**-**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from issue of equity shares (net of share issue expenses paid)	(3.00)	1,781.67
	Proceeds / (repayment) of borrowings (net)	-	-
	Finance costs paid	(0.00)	-
	Net cash from / (used in) financing activities (C)	**(3.00)**	**1,781.67**
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	**6.08**	**11.42**
	Cash and cash equivalents at the beginning of the period	12.15	0.73
	Cash and cash equivalents at the end of the period	**18.23**	**12.15**

For SATANI BEARINGS LIMITED

Satani Bearings Limited

Mr. Pareshbhai Satani
Managing Director
DIN: 11387704
Date: 03.11.2026
Place: Mumbai

Director

SATANI BEARINGS LIMITED (FORMERLY KNOWN AS DECCAN BEARINGS LIMITED)
Regd. Office: 136, B Wing, Ansa Industrial Estate, Saki Vihar Road, Sakinaka, Andheri (East), Mumbai, Maharashtra - 400072
CIN: L28140MH1985PLC035747

NOTES TO THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

1 The above standalone unaudited financial results for the quarter and half year ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 03.11.2026. The Statutory Auditors have carried out a Limited Review of these results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 These results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), Ind AS 34 "Interim Financial Reporting" and other recognised accounting practices and policies, to the extent applicable.

3 The Company is engaged in the business of "Bearings" and therefore has only one reportable segment in accordance with Ind AS 108 "Operating Segments".

4 The figures for the quarter ended 30th September, 2026 are the balancing figures between the unaudited figures for the half year ended 30th September, 2026 and the published unaudited figures for the quarter ended 30th June, 2026.

5 The Statement of Assets and Liabilities as at 30th September, 2026 and the Statement of Cash Flows for the half year ended 30th September, 2026 are annexed to these results.

6 The disclosure of related party transactions for the half year ended 30th September, 2026 in terms of Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is being submitted to the Stock Exchange along with these results.

7 Earnings per share for the quarters and half years are not annualised.

8 Figures for the previous periods have been regrouped / reclassified wherever necessary to conform to the current period's classification.

9 These results are available on the website of the Company and on the website of the Stock Exchange where the shares of the Company are listed.

For SATANI BEARINGS LIMITED

Satani Bearings Limited

Director

Mr. Pareshbhai Satani
Managing Director
DIN: 11387704
Date: 03.11.2026
Place: Mumbai

Bhatt Shah Mekhia & Co.
CHARTERED ACCOUNTANTS

Limited Review Report on Standalone Quarter ended and half year ended as on 30th September, 2026 Unaudited Financial Results of the Company pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requiremnets) Regulation, 2015.

Limited Review Report

To
The Board of Directors
Satani Bearings Limited
(Formerly Known as Deccan Bearings Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Satani Bearings Limited** (the "Company") for the half-year ended 30th September 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 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 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 there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatements. A review is limited primarily to inquiries of 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.

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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **M/s. Bhatt Shah Mekhia & Co.**
Chartered Accountants
FRN: 129797W

BHATT SHAH MEKHIA & CO. AHMEDABAD FRN 129797W CHARTERED ACCOUNTANTS

(CA Dipika Shah)
Partner
M.No.: 600502
UDIN: **26600502SIWGGR7688**
Date: 3rd November,2026
Place: Ahmedabad

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