

ISO 9001, ISO/TS 16949, ISO 14001, OHSAS 18001 CERTIFIED ORGANISATION

Survey No. 22/1, Plot No 1,2,3 Shapar Village Road, SHAPAR (Veraval) 360 024.

Ta. Kotadasangani, Dist. Rajkot.(Gujarat) India. Tel : +91-2827-252273, 252414

CIN : U29130GJ1991PLC016005

info@vishalbearings.com | www.vishalbearings.com



February 10, 2025

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/Ma'm,

SUB: UNAUDITED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED ON DECEMBER 31, 2024

With reference to the above subject, we would like to inform you that Meeting of Board of Directors of the Company was held on today i.e. February 10, 2025, at the Registered Office of the Company and board of directors has approved standalone Unaudited financial results of the company for the quarter and half year ended on December 31, 2024.

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/NINE MONTHS ENDED 31ST DECEMBER, 2024.

(Rs. In Lacs)

S.r.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations:						
	a) Net Sales/ Income from Operations	1,918.15	2,208.97	2,310.15	6,450.45	7,853.63	9,668.12
	b) Other Operating Income	-	-	1.07	0.06	157.16	202.21
	c) Other Income	7.43	3.85	0.11	16.17	1.52	9.24
	Total Revenue	1,925.58	2,212.82	2,311.33	6,466.68	8,012.31	9,879.57
2	Expenses						
	a) Cost of Material Consumed	1,284.68	1,487.63	1,322.10	4,125.09	4,985.27	5,971.37
	b) Purchase of Stock-in-trade	-	-	-	-	-	-
	c) Change in Inventories of finished Goods, Work-In-Progress & Stock - In-Trade	46.36	(309.21)	7.40	(212.33)	(141.83)	(225.36)
	d) Employees Benefit Expenses	344.22	370.35	375.78	1,094.41	1,113.23	1,530.92
	e) Finance Costs	135.17	111.89	75.06	358.97	256.89	345.27
	f) Depreciation and amortisation Expenses	149.28	150.33	119.20	440.73	348.39	501.88
	g) Other Expenses	282.88	331.54	398.99	1,028.07	1,240.68	1,596.83
	Total Expenses	2,242.58	2,142.53	2,298.52	6,834.93	7,802.62	9,720.90
3	Profit/(Loss) Before Tax	-317.01	70.29	12.81	-368.26	209.70	158.67
4	Tax Expenses						
	Current Tax - Pertaining to Current Year	-	-	14.50	-	74.50	62.00
	Current Tax - Pertaining to Prior Year	-	-	(6.45)	-	(6.45)	(6.45)
	Deferred Tax	(49.12)	(19.76)	(2.36)	(53.36)	(9.99)	(7.41)
	Total Tax Expenses	(49.12)	(19.76)	5.69	(53.36)	58.06	48.13
5	Net Profit/(Loss) for the Period	-267.88	90.05	7.11	-314.89	151.64	110.54
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	(17.40)	35.62	34.42	62.60	84.71	98.51
	(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	-17.40	35.62	34.42	62.60	84.71	98.51
7	Total Comprehensive Income for the Period (5+6)	-285.29	125.67	41.53	-252.30	236.35	209.05
8	Paid-up Equity Share Capital	1,079.10	1,079.10	1,079.10	1,079.10	1,079.10	1,079.10
9	Reserves	2,213.11	2,498.40	2,492.63	7,039.87	2,492.63	2,465.34
10	Earnings Per Share (EPS) not annualized (FV.Rs.10/-each)						
	a) Basic (in Rs.)	-2.64	1.16	0.38	-2.34	2.19	1.94
	b) Diluted (in Rs.)	-2.64	1.16	0.38	-2.34	2.19	1.94
	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 10th February, 2025. 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, 2024.
- 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, 2024 : NIL
Received during the quarter from October 1, 2024 to December 31, 2024 : NIL
Disposed during the quarter from October 1, 2024 to December 31, 2024 : NIL
Pending as on December 31, 2024 : 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: 10-02-2025



CA Anil K. Parekh
B.Com, F.C.A.

CA Jainam R. Shah
B.Com, F.C.A.

ANIL PAREKH & CO
CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT

February 10, 2025.

**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 Half year ended December 31st, 2024 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**

S.d.

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



**Place : Rajkot
UDIN : 25162995BMKRET3252**