



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2025

(₹ in Million except as otherwise stated)

Sl. No	Particulars	Three months ended			Year to date figures		Financial Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	Income						
	(a) Revenue from operations	7,643.76	7,729.87	6,714.32	23,461.80	22,080.19	31,478.10
	(b) Other Income	56.99	96.28	133.74	253.63	374.12	501.81
	Total Income	7,700.75	7,826.15	6,848.06	23,715.43	22,454.31	31,979.91
2	Expenses						
	(a) Cost of materials consumed	2,793.90	2,473.20	2,157.79	7,884.34	6,853.60	9,571.88
	(b) Purchases of Stock-in-Trade	3,185.54	2,667.64	2,121.61	8,094.73	6,655.41	9,012.76
	(c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(1,071.65)	(485.62)	(198.18)	(1,477.27)	(108.47)	419.19
	(d) Employee benefits expenses	482.14	431.07	430.91	1,345.20	1,269.85	1,700.23
	(e) Finance costs	7.81	8.02	10.63	27.19	30.97	42.89
	(f) Depreciation & amortization expenses	288.01	265.91	211.02	761.95	639.02	847.70
	(g) Other expenses	1,295.63	1,259.45	1,137.07	3,849.11	3,601.95	4,857.87
	Total Expenses	6,981.38	6,619.67	5,870.85	20,485.25	18,942.33	26,452.62
3	Profit before tax (1-2)	719.37	1,206.48	977.21	3,230.18	3,511.98	5,527.29
4	Tax Expenses						
	- Current tax (includes reversal relating to earlier years)	198.87	278.80	235.39	681.27	924.95	1,069.60
	- Deferred tax charge / (credit)	22.01	33.02	(1.24)	113.51	(18.56)	(16.17)
	Total tax expenses	220.88	311.82	234.15	794.78	906.39	1,053.43
5	Net Profit after tax (3-4)	498.49	894.66	743.06	2,435.40	2,605.59	4,473.86
6	Other comprehensive income						
	Items not to be reclassified to profit or loss :						
	(i) Re-measurement gains/ (losses) on defined benefit plans	(7.59)	10.56	3.66	(6.57)	(8.16)	(13.14)
	(ii) Income tax effect on above	1.91	(2.66)	(0.92)	1.65	2.05	3.31
	Total other comprehensive income / (loss)	(5.68)	7.90	2.74	(4.92)	(6.11)	(9.83)
7	Total comprehensive income (5+6)	492.81	902.56	745.80	2,430.48	2,599.48	4,464.03
8	Paid-up equity share capital - (of Rs 10/- each)	752.19	752.19	752.19	752.19	752.19	752.19
9	Other Equity						27,696.46
10	Earnings per Share (of Rs. 10/- each) (Basic & Diluted) Rs.	6.63	11.89	9.88	32.38	34.64	59.48
		Not annualised	Not annualised	Not annualised	Not annualised	Not annualised	Annualised

Notes:

- The Statement of unaudited financial results ('the Statement') of Timken India Limited ('the Company') for the quarter and nine months ended December 31, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 04, 2026. The Statement has been subjected to limited review by Deloitte Haskins & Sells LLP, the statutory auditor of the Company. The report of the statutory auditor is unmodified.
- The Company has only one reportable primary segment, viz. 'Bearings and allied goods & services'. Accordingly, no separate disclosure of segment information has been made.
- These unaudited financial results of the Company have been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('IND AS') and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ('SEBI').
- On November 21, 2025, the Government of India notified four Labour Codes effective immediately, replacing the existing 29 labour laws. In accordance with Ind AS 19 - Employee benefits, changes to employee benefit plans arising from legislative amendments are treated as plan amendments, requiring immediate recognition of past service cost in the Statement of Profit and Loss and this approach is consistent with the guidance issued by the Institute of Chartered Accountants of India. The implementation of the Labour Codes has resulted in an increase of Rs 46.74 million in the provision for defined benefit obligation, which has been recognised as an employee benefit expense in the current reporting period. The Company continues to monitor the finalisation of Central and State Rules, as well as Government clarifications on other aspects of the Labour Codes and will incorporate appropriate accounting treatment based on these developments as required.
- The Company acquired 100% equity shares of Timken GGB Technology Private Limited ("GGB") from Timken Europe B.V., Netherlands and The Timken Company, USA through execution of a Share Purchase Agreement dated November 21, 2025 for a consideration of ₹ 1,288 Million. The consideration was paid on December 01, 2025. Consequently, GGB is a wholly owned subsidiary of the Company.

February 04, 2026
Bangalore



By the order of Board

Sanjay Koul
Chairman & Managing Director
DIN: 05159352

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF TIMKEN INDIA LIMITED

1. We have reviewed the accompanying Statement of Unaudited standalone financial results of **Timken India Limited** ("the Company"), for the quarter and nine months ended December 31, 2025 ("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 ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted 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 **Deloitte Haskins & Sells LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

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Ankit Daga
(Partner)

(Membership No. 512486)
(UDIN: 26512486KADCOM2612)

Bengaluru, February 04, 2026

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2025

(₹ in Million except as otherwise stated)

Sl. No.	Particulars	Three months ended			Year to date figures		Financial Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	7,796.69	7,863.54	6,833.51	23,882.03	22,435.02	31,942.47
	(b) Other Income	71.53	108.81	144.97	292.45	400.60	539.11
	Total Income	7,868.22	7,972.35	6,978.48	24,174.48	22,835.62	32,481.58
2	Expenses						
	(a) Cost of materials consumed	2,678.56	2,526.41	2,195.39	8,073.46	6,986.17	9,762.72
	(b) Purchases of Stock-in-Trade	3,215.22	2,687.99	2,138.02	8,160.14	6,702.93	9,075.43
	(c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(1,098.95)	(487.73)	(188.17)	(1,501.41)	(106.31)	405.68
	(d) Employee benefits expenses	492.20	441.44	437.61	1,375.11	1,296.96	1,736.35
	(e) Finance costs	7.97	8.20	10.84	27.72	31.63	43.75
	(f) Depreciation & amortization expenses	288.85	266.74	211.84	764.45	641.64	851.13
	(g) Other expenses	1,301.93	1,266.60	1,143.16	3,868.95	3,617.97	4,879.71
	Total Expenses	7,065.78	6,709.65	5,946.69	20,768.42	19,170.99	26,754.77
3	Profit before tax (1-2)	782.44	1,262.70	1,029.79	3,406.06	3,664.63	5,726.81
4	Tax Expenses						
	- Current tax (includes reversal relating to earlier years)	215.19	293.73	249.25	726.56	964.65	1,121.64
	- Deferred tax charge / (credit)	21.69	32.98	(1.54)	113.68	(18.91)	(16.77)
	Total tax expenses (refer note 4)	236.88	326.71	247.71	840.24	945.74	1,104.87
5	Net Profit after tax (3-4)	545.56	935.99	782.08	2,565.82	2,718.89	4,621.94
6	Other comprehensive income						
	Items not to be reclassified to profit or loss :						
	(i) Re-measurement gains/ (losses) on defined benefit plans	(7.54)	10.61	3.69	(6.41)	(8.07)	(13.02)
	(ii) Income tax effect on above	1.90	(2.67)	(0.93)	1.61	2.02	3.27
	Total other comprehensive income / (loss)	(5.64)	7.94	2.76	(4.80)	(6.05)	(9.75)
7	Total comprehensive income (5+6)	539.92	943.93	784.84	2,561.02	2,712.84	4,612.19
8	Paid-up equity share capital - (of Rs 10/- each)	752.19	752.19	752.19	752.19	752.19	752.19
9	Other Equity						26,794.59
10	Earnings per Share (of Rs. 10/- each) (Basic & Diluted) Rs.	7.25	12.44	10.40	34.11	36.15	61.45
		Not annualised	Not annualised	Not annualised	Not annualised	Not annualised	Annualised

Notes:

- The Statement of unaudited consolidated financial results ('the Statement') of Timken India Limited ('the Company') for the quarter and nine months ended December 31, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 04, 2026. The Statement has been subjected to limited review by Deloitte Haskins & Selis LLP, the statutory auditor of the Company. The report of the statutory auditor is unmodified.
- The Company has only one reportable primary segment, viz. 'Bearings and allied goods & services'. Accordingly, no separate disclosure of segment information has been made.
- These unaudited consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('IND AS') and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ('SEBI').
- On November 21, 2025, the Government of India notified four Labour Codes effective immediately, replacing the existing 29 labour laws. In accordance with Ind AS 19 - Employee benefits, changes to employee benefit plans arising from legislative amendments are treated as plan amendments, requiring immediate recognition of past service cost in the Statement of Profit and Loss and this approach is consistent with the guidance issued by the Institute of Chartered Accountants of India. The implementation of the Labour Codes has resulted in an increase of Rs. 47.41 million in the provision for defined benefit obligation, which has been recognised as an employee benefit expense in the current reporting period. The Company continues to monitor the finalisation of Central and State Rules, as well as Government clarifications on other aspects of the Labour Codes and will incorporate appropriate accounting treatment based on these developments as required.
- The Company acquired 100% equity shares of Timken GGB Technology Private Limited ('GGB') from Timken Europe B.V., Netherlands and The Timken Company, USA through execution of a Share Purchase Agreement dated November 21, 2025 for a consideration of ₹ 1,288 Million. The total consideration was paid on December 01, 2025. Consequently, GGB has become a wholly owned subsidiary of the Company.

The transaction being a "Common control business combination" as defined under Ind AS 103 - Business Combinations, accounting has been carried out from the first day of the preceding period i.e. April 1, 2024 and under the pooling of interest method, as prescribed Appendix C of Ind AS 103. Accordingly, assets, liabilities, income and expenses of GGB have been accounted in the consolidated books of account at their carrying amounts.

The comparative financial results for the quarter and nine months ended December 31, 2024, quarter ended September 30, 2025 and the year ended March 31, 2025 are presented solely based on the information compiled by the management and have not been reviewed by the statutory auditor except to the extent it relates to the Parent and adjustments made to the financial information of the Subsidiary to comply with Indian Accounting Standards. The financial statements of the subsidiary for the year ended March 31, 2025 considered for consolidation, were audited by another auditor who expressed an unmodified opinion vide their report dated September 19, 2025.

By the order of Board:

Sanjay Kaul
Chairman & Managing Director
DIN: 05159352

February 04, 2026
Bangalore



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF TIMKEN INDIA LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Timken India Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter and nine months ended December 31, 2025 ("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 ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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 thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.
4. The Statement includes the results of the following entities:

SL Number	Name of entity	Relationship
1	Timken India Limited	Parent
2	Timken GGB Technology India Private Limited	Wholly Owned Subsidiary

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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Unaudited Consolidated Financial results includes financial information of the subsidiary which has not been reviewed by their auditors whose interim financial information reflect total revenues of Rs. 152.93 million and Rs. 420.23 million, total net profit after tax of Rs. 47.07 million and Rs. 130.42 million and total comprehensive income of Rs. 47.11 million and Rs. 130.54 million for the quarter and nine months ended December 31, 2025 respectively as considered in the Statement. According to the informations and explanations given to us by the Management, these interim financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the management.

Deloitte Haskins & Sells LLP

Other Matter

As stated in Note 5 of the Statement, the Consolidated financial information relating to the quarter ended September 30, 2025 and December 31, 2024, nine month period ended December 31, 2024 and for the year ended March 31, 2025 to the extent it relates to the Parent and adjustments made to the financial information of the Subsidiary to comply with Indian Accounting Standards only has been subjected to review by us.

Our conclusion on the statement is not modified with respect to this matter.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

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Ankit Daga
Partner
(Membership No. 512486)
(UDIN: 26512486XZDFBN3533)

Bengaluru, February 04, 2026