

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(₹ in Million except as otherwise stated)					
Sl. No	Particulars	Three months ended			Financial Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	(refer note 7)	Unaudited	Audited
1	Income				
	(a) Revenue from operations	9,290.85	10,731.35	8,088.17	34,193.16
	(b) Other Income	101.96	26.38	100.36	280.01
	Total Income	9,392.81	10,757.73	8,188.53	34,473.17
2	Expenses				
	(a) Cost of materials consumed	3,511.54	2,243.25	2,617.24	10,127.58
	(b) Purchases of Stock-in-Trade	2,949.52	3,081.93	2,241.55	11,176.67
	(c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(878.13)	1,137.50	80.00	(330.77)
	(d) Employee benefits expenses	491.24	479.73	431.99	1,824.93
	(e) Finance costs	7.59	9.64	11.37	36.83
	(f) Depreciation & amortization expenses	313.33	295.34	208.03	1,057.28
	(g) Other expenses	1,494.77	1,436.58	1,294.03	5,285.73
	Total Expenses	7,889.36	8,683.97	6,884.21	29,169.26
3	Profit before tax (1-2)	1,503.45	2,073.76	1,304.32	5,303.92
4	Tax Expenses				
	- Current tax (includes reversal relating to earlier years)	300.21	486.16	203.60	1,167.43
	- Deferred tax charge / (credit)	51.94	39.66	58.48	153.16
	Total tax expenses (refer note 5)	352.15	525.82	262.08	1,320.59
5	Net Profit after tax (3-4)	1,151.30	1,547.94	1,042.24	3,983.33
6	Other comprehensive income				
	Items not to be reclassified to profit or loss :				
	(i) Re-measurement gains/ (losses) on defined benefit plans	(35.17)	21.18	(9.54)	14.61
	(ii) Income tax effect on above	8.85	(5.33)	2.40	(3.68)
	Total other comprehensive income / (loss)	(26.32)	15.85	(7.14)	10.93
7	Total comprehensive income (5+6)	1,124.98	1,563.79	1,035.10	3,994.26
8	Paid-up equity share capital - (of Rs 10/- each)	752.19	752.19	752.19	752.19
9	Other Equity				28,982.85
10	Earnings per Share (of Rs 10/- each) (Basic & Diluted) Rs	15.31	20.58	13.86	52.96
		Not annualised	Not annualised	Not annualised	Annualised

Notes:

- The Statement of unaudited standalone financial results ('the Statement') of Timken India Limited ('the Company') for the quarter ended June 30, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 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 standalone 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 Company has considered restructured compensation of its employees with effect from April 01, 2026, and assessed the impacts of the changes, which has been recognised as an employee benefit expenses in the quarter ended March 31, 2026. The group 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.
- Total tax expenses for the quarter ended June 30, 2026 includes reversal of provisions amounting to ₹ 33.73 Million (₹ 82.54 Million in June 30, 2025) (net of deferred tax impact) which relate to certain transactions of earlier periods, basis management evaluation.
- The Board of Directors of the Company at its meeting held on May 18, 2026 approved a draft Scheme of amalgamation amongst Timken GGB Technology Private Limited ('GGB') with the Company and their respective shareholders and creditors with effect from the appointed date of April 01, 2026 pursuant to the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ('the Act') and the Rules made thereunder. The Company has filed the application with National Company Law Tribunal, Bangalore Bench in the month of June 2026.
- The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of full financial year ended March 31, 2026 and the unaudited published year to date figures up to December 31, 2025, being the end of the third quarter of the financial year, which was subjected to limited review by the statutory auditor.



August 04, 2026
Bangalore



By the order of Board

[Signature]
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 ended June 30, 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 ("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: 26512486XQVGCC5603)

Bengaluru, August 04, 2026

TIMKEN INDIA LIMITED Regd. Office: 39-42, Electronic City Phase II, Hosur Road, Bangalore - 560 100 Tel : +91 80 4136 2000 Fax : +91 80 4136 2010 CIN : L29130KA1996PLC048230 Website: www.timken.com/en-in.				
TIMKEN				
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026				
(₹ in Million except as otherwise stated)				
Sl. No.	Particulars	Three months ended		
		June 30, 2026	March 31, 2026	June 30, 2025
		Unaudited	(refer note 8)	(refer note 6)
				Audited
1	Income			
	(a) Revenue from operations	9,433.20	10,898.26	8,221.79
	(b) Other Income	107.33	8.16	112.11
	Total Income	9,540.53	10,906.42	8,333.90
2	Expenses			
	(a) Cost of materials consumed	3,590.73	2,282.86	2,668.49
	(b) Purchases of Stock-in-Trade	2,965.99	3,096.68	2,256.93
	(c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(897.28)	1,159.76	85.27
	(d) Employee benefits expenses	498.53	489.94	441.47
	(e) Finance costs	7.59	9.64	11.56
	(f) Depreciation & amortization expenses	313.51	296.02	208.86
	(g) Other expenses	1,499.01	1,451.24	1,300.42
	Total Expenses	7,978.08	8,786.14	6,973.00
3	Profit before tax (1-2)	1,562.45	2,120.28	1,360.90
4	Tax Expenses			
	- Current tax (includes reversal relating to earlier years)	314.60	497.66	217.64
	- Deferred tax charge / (credit)	51.26	39.57	59.01
	Total tax expenses (refer note 5)	365.86	537.23	276.65
5	Net Profit after tax (3-4)	1,196.59	1,583.05	1,084.25
6	Other comprehensive income			
	Items not to be reclassified to profit or loss :			
	(i) Re-measurement gains/ (losses) on defined benefit plans	(35.10)	21.29	(9.48)
	(ii) Income tax effect on above	8.83	(5.36)	2.38
	Total other comprehensive income / (loss)	(26.27)	15.93	(7.10)
7	Total comprehensive income (5+6)	1,170.32	1,598.98	1,077.15
8	Paid-up equity share capital - (of Rs 10/- each)	752.19	752.19	752.19
9	Other Equity			28,393.56
10	Earnings per Share (of Rs 10/- each) (Basic & Diluted) Rs.	15.91	21.05	14.41
		Not annualised	Not annualised	Not annualised
				Annualised
Notes: (1) The statement of unaudited consolidated financial results ("the Statement") of Timken India Limited ("the Company") for the quarter ended June 30, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 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. (2) The Company has only one reportable primary segment, viz. 'Bearings and allied goods & services'. Accordingly, no separate disclosure of segment information has been made. (3) 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"). (4) 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 Company has considered restructured compensation of its employees with effect from April 01, 2026, and assessed the impacts of the changes, which has been recognised as an employee benefit expenses in the quarter ended March 31, 2026. 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. (5) Total tax expenses for the quarter ended June 30, 2026 includes reversal of provisions amounting to ₹ 33.73 Million (₹ 82.54 Million in June 30, 2025) (net of deferred tax impact) which relate to certain transactions of earlier periods, basic management evaluation. (6) Timken India Limited 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 Timken India Limited. 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 consolidated financial results for the quarter ended June 30, 2026 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. (7) The Board of Directors of the Group at its meeting held on May 16, 2026 approved a draft Scheme of amalgamation amongst Timken GGB Technology Private Limited ("GGB") with the Company and their respective shareholders and creditors with effect from the appointed date of April 01, 2026 pursuant to the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("the Act") and the Rules made thereunder. The Company has filed the application with National Company Law Tribunal, Bangalore Bench in the month of June 2026. (8) The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of full financial year ended March 31, 2026 and the unaudited published year to date figures up to December 31, 2025, being the end of the third quarter of the financial year, which was subjected to limited review by the statutory auditor.				
August 04, 2026 Bangalore		By the order of Board  Sanjay Koul Chairman & Managing Director DIN: 05150352		
				

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 ended June 30, 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 ("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:
- 5.

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

Deloitte Haskins & Sells LLP

6. 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.

Other Matter

As stated in Note 6 of the Statement, the Consolidated financial information relating to the quarter ended June 30, 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 : 26512486FUDYHM5874)

Bengaluru, August 04, 2026