

**Bearings Limited**

(Formerly known as Deccan Bearings Limited)

May 30, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001

Scrip Code: - 505703**SUBJECT: OUTCOME OF THE BOARD OF DIRECTORS MEETING HELD ON SATURDAY, MAY 30, 2026.****REF:** Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Ma'am,

With reference to the notice issued on May 25, 2026 we would like to inform you that the Board of Directors of the Company at their meeting held on Saturday, May 30, 2026 have inter alia approved;

1. Audited Standalone Financial Results of the Company for the period ended on March 31, 2026. We are enclosing herewith the following:

- Audited Standalone financial results of the Company which have been approved and taken on record at a meeting of the Board of Directors of the Company held today.
- Audit Report pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015 for Audited Standalone Financial Results for the period ended on March 31, 2026 from our Statutory Auditors.

The Board Meeting Commenced at 07:3 PM and concluded at 08:00 PM.

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

Thanking you,**For Satani Bearings Limited
(Formerly Known as Deccan Bearings Limited)**

Tanuj Pareshkumar Satani
Whole-time director
DIN: 11387693

ENCL: As Below



Bearings Limited

(Formerly known as Deccan Bearings Limited)

SATANI BEARINGS LIMITED (FORMERLY KNOWN AS DECCAN BAERINGS LIMITED)						
136, B Wing Ansa Industrial Estate, Saki vihar Road, Sakinaka, Anderi(East), Mumbai, Maharashtra, India, 400072.						
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026						
CIN :L29130MH1985PLC035747						
As per IND -AS					(Rs. In Lacs)	
SR. NO.	PARTICULARS	Quarter Ended			Year ended	
		Three months ended 31.03.2026	Three months ended 31.12.2025	Three months ended 31.03.2025	Year ended 31.03.2026	year ended 31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations	1,642.83	1,901.63	-	3,544.47	-
	Other Income	1.08	6.09	0.11	7.17	4.01
	Total Revenue	1,643.91	1,907.72	0.11	3,551.63	4.01
2	Expenses:		-			-
	Purchase of Cost of Raw Material & processing Charges	-	-	-	-	-
	Purchase of stock-in-Trade	1,569.46	1,839.33	-	3,408.79	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	Employee benefits expense	3.00	2.60	2.05	6.80	9.99
	Finance Costs	-	-	-	-	-
	Depreciation and amortisation expenses	-	-	-	-	-
	Other expenses	46.87	50.96	2.66	126.93	9.99
	Total Expenses (IV)	1,619.33	1,892.90	4.71	3,542.51	19.98
3	Profit before exceptional and extraordinary items and tax (1-2)	24.59	14.82	(4.60)	9.12	(15.97)
4	Exceptional items	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	24.59	14.82	(4.60)	9.12	(15.97)
6	Extraordinary Items	-	-	-	-	-
7	Profit before tax (5-6)	24.59	14.82	(4.60)	9.12	(15.97)
8	Tax expense					
	(1) Current tax	4.00	-	-	4.00	-
	(2) Deferred tax	-	-	-	-	-
	(3) Tax in respect of earlier year	-	-	-	-	0.39
		4.00	-	-	4.00	0.39
9	Profit (Loss) for the period from continuing operations (7-8)	20.59	14.82	(4.60)	5.12	(16.36)
10	Other Copenhensive Income					
	(i) Item that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Tax relating to the item that will not be reclassified to profit or loss	-	-	-	-	-

REGISTERED OFFICE: 103, B Wing Ansa Industrial. Estate, Sakivihar Road, Sakinaka, Andheri (East)
Mumbai- 400 072, Contact No: +91 75675 12412

EMAIL ID: compliance@satanibearings.com WEBSITE: www.satanibearings.com



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	(i) Item that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Tax relating to the item that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-
11	Total Comprehensive Income (9+10)	20.59	14.82	(4.60)	5.12	(16.36)
12	Paid-up Equity Share Capital (Face Value Rs.10 per Share)	2,000.00	2,000.00	218.33	2,000.00	218.33
13	Earnings Per Share after extraordinary items (not annualised)					
	(a) - Basic	0.10	0.07	(0.21)	0.03	(0.75)
	(b) Diluted	0.10	0.07	(0.21)	0.03	(0.75)

For, Satani Bearings Limited
(Formerly known as Deccan Bearings Limited)

Satani Bearings Limited


Tanuj Pareshkumar Satani
Whole Time Director & CFO
DIN: 11387693

Place: Ahmedabad
Date: 30.05.2026

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136, B Wing Ansa Industrial Estate, Saki vihar Road, Sakinaka, Anderi(East), Mumbai, Maharashtra, India, 400072.			
CIN :L29130MH1985PLC035747			
STATEMENT OF ASSETS AND LIABILITIES		(Rs.In Lacs)	
Sr. No.	Particulars	As at 31.03.2026	As at 31.03.2025
		(Audited)	(Audited)
	ASSETS		
1	Non-current assets	-	-
	(a) Property, Plant and Equipment	-	-
	(b) Goodwill on consolidation *	-	-
	(c) Investment Property	-	-
	(d) Financial Assets	-	-
	(i) Investments	0.20	0.20
	(ii) Trade receivable	-	-
	(e) Deferred tax assets (net)	-	-
	(f) Other non-current assets	1,750.00	-
	Sub-total - Non-current assets	1,750.20	0.20
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	2,474.46	-
	(iii) Cash and cash equivalents	12.15	0.73
	(iv) Bank Balances Other than (d) above	-	-
	(v) Loan Receivable	-	5.93
	(vi) Other Financial Assets	-	8.83
	(c) Current tax Assets (Net)	-	-
	(d) Other Current Assets	18.87	-
	Sub-total - Current assets	2,505.48	15.49
	TOTAL - ASSETS	4,255.68	15.69
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	2,000.00	218.33
	(b) Other Equity	(205.89)	(211.01)
	(c) Money received against share warrants	-	-
	Sub-total - Shareholders' funds	1,794.11	7.32
2	Share application money pending allotment		

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3	Non-current liabilities		
	(a) Other Financial Liabilities		-
	(b) Deferred tax liabilities (net)		-
	(c) Long-term provisions		-
	Sub-total - Non-current liabilities	-	-
4	Current liabilities		
	(i) Financial Liabilities		-
	(a) Borrowings	-	
	(b) Trade payables	2,416.83	2.73
	(c) Other Financial Liabilities	-	5.64
	(ii) Current Tax Liabilities	4.00	
	(iii) Other Current Liabilities	40.49	-
	(iv) Provisions	0.25	-
	Sub-total - Current liabilities	2,461.57	8.37
	TOTAL - EQUITY AND LIABILITIES	4,255.68	15.69
		0.00	(0.00)

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Satani Bearings Limited


Tanuj Pareskumar Satani
Whole Time Director & CFO
DIN: 11387693

Place: Ahmedabad
Date: 30.05.2026

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CIN :L29130MH1985PLC035747			
CASH FLOW STATEMENT			(Rs.In Lacs)
Sr. No.	Particulars	Current Year ended as on 31.03.2026 (Audited)	Previous Year ended as on 31.03.2025 (Audited)
A	CASH FLOW FROM OPERATING ACTIVITIES :		
	Profit Before Tax	9.12	(15.97)
	Adjustment for :		
	Depreciation, amortisation and impairment	-	-
	Finance cost	-	-
	Impairment Loss of Fixed Assets	-	-
	Income from Investments (Interest)	-	(0.14)
	Income from Let-out Property	-	-
	Profit on sale of Investments	-	(2.67)
	Insurance Claim/ Sundry Amount Written Back	-	(1.19)
	Others	(6.09)	-
	Operating profit before working capital changes	3.04	(19.97)
	Adjustment for :		
	Non-current/current financial and other assets	(2,478.57)	(2.64)
	Non-current/current financial and other liabilities/provisions	695.20	2.55
	Cash generated from operating activities	(1,780.33)	(20.06)
	Direct tax paid	4.00	-
	Cash flow before Extraordinary items	(1,776.33)	(20.06)
	Net Prior Year Income / (Expenses)/Extraordinary Items	-	-
	Net Cash from operating activities (A)	(1,776.33)	(20.06)
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Fixed Assets/ Capital Work-in-Progress	-	-
	Fixed deposits with banks (placed)/realised (net)	-	-
	Other Non-Operative Receipt	6.09	-
	Sale of fixed Asset	-	-
	Purchase of Investments	-	-
	Sale of Investments	-	9.10
	Profit on Sale of Investment	-	2.67
	Interest Received	-	0.14
	Insurance Claim/ Sundry Amount Written Back	-	1.19
	Assets Written off	-	0.64
	Net Cash generated from investing activities (B)	6.09	13.74

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C CASH FLOW FROM FINANCING ACTIVITIES:			
Interest Cost		-	-
Dividend paid		-	-
Changes in borrowings		-	-
Issue of New Equity Shares during the Year		1,781.67	
Net Cash generated from financing activities (C)		1,781.67	-
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)		11.42	(6.32)
Cash and cash equivalents at the beginning of the period		0.73	7.05
Cash and cash equivalents at the end of the period		12.15	0.73
Cash and cash equivalents comprise:			
Balances with Banks in current account			
Cash On Hand			
Bank Balances other than (ii) above			
Term Deposits			
Cash and cash equivalents as per financial statement		12.15	0.73

NOTES:

0.00 (0.00)


- 1) The statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 30/05/2026
- 2)

The Company has adopted Indian Accounting standard (Ind AS) from April 01, 2017 as prescribed under Schaedule III of section 133 of the companies Act, 2013 read together with the companies (Indian Accounting standards) Rules, 2015. Accordingly the financial results for the quarter ended on 31st Dec, 2025 have been prepared following the Ind AS recognised and measurement principles.

- 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 previous period/years figures have been regrouped wherever necessary to correctly reflect current quarter's performance.

For, Satani Bearings Limited
(Formerly known as Deccan Bearings Limited)

Satani Bearings Limited


Tanuj Pareshkumar Satani
Whole Time Director & CFO
DIN: 11387693

Date: May 30,2026
Place: Mumbai

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P A M S & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: Plot No-459, 2nd Floor, Sabarsahi, Near New AG Colony, Nayapalli, Bhubaneswar – 751012.

Telephone No: 0674- 2543828, Mobile: +91-9437076636

E-mail: jeetmishra36@gmail.com itpams@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of
SATANI BEARINGS LIMITED

Report on the Audit of Financial Statements

OPINION

We have audited the accompanying Ind AS financial statements of **SATANI BEARINGS LIMITED**. ("hereinafter referred to as the Company") (Formerly Known as Deccan Bearings Limited) which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including the statement of Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its profit, total comprehensive profit, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Ind AS Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provision of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS financial statements for the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Sr. No	Key Audit Matters	Auditor's Response
1	Accuracy of recognition, measurement, presentation and disclosures of revenues and other related balances in line with Ind AS 115	We assessed the Company's process to identify the impact of revenue accounting standards. Our audit approach consisted testing of the design and operating effectiveness of the internal controls and substantive testing as follows: (i) Verifying the sales order on test check basis with respect to quantity, rate etc. (ii) Verifying the sales with respect to GST Portal.





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Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibilities for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit





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evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statement may be influenced. We have considered quantitative materiality and quantitative factors in (i) planning the scope of our audit and in evaluating the result of our work and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with Governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters:

1. We draw attention to the fact that during the Financial Year, the company has entered into sales transactions primarily with related parties. Our opinion is not modified in respect of these matter. Further the purchases with respect to sales transactions are mostly from one party.
2. The financial results for the previous financial year were audited in the name of deccan Bearings Limited. During the current financial year, the company has changed its name to Satani Bearings Limited.

Our opinion is not modified in respect of these matters.





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Report on Other Legal and Regulatory Requirements

1. As required by section 143 (3) of the Act, based on our audit we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Loss, statement of changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the aforesaid financial statements comply with the Ind AS specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
 - e. On the basis of written representations received from the directors taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure A” to this report.

- g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Companies Act, 2013, as amended:

In our opinion and according to the information and explanations given to us, the remuneration of ₹5,00,000/- provided to the directors during the year, which has been duly approved by the members in the EGM, is in excess of the limits specified under Section 197 of the Act. However, the same is in accordance with the provisions of Schedule V to the Act, considering the inadequacy of profits during the year. Accordingly, the remuneration paid to the directors is in compliance with the applicable provisions of the Companies Act, 2013.

- h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has no pending litigations and consequently has no impact on its financial position in its financial statements as per the certificate submitted by the company.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There have no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (“Ultimate





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Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

However, we draw attention to the fact that the Company, pursuant to a business-related agreement dated 03.10.2025, has paid an amount of ₹17,50,00,000/- to M/s. Satani Hot Former (a related party) as a guarantee for the faithful performance of its obligations.

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under and (b) above, contain any material misstatement.

- v. The Company has not Proposed and paid any dividend during the year is in accordance with section 123 of the Act, as applicable.
- vi. The company has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For Pams & Associates

Chartered Accountants

Firm Registration number: 316079E

Uinore

CA Manoranjan Mishra

Partner

Membership Number: 063698

UDIN: 26063698TSWBO19228

Place: Bhubaneswar

Date: 30/05/2026





P A M S & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: Plot No-459, 2nd Floor, Sabarsahi, Near New AG Colony, Nayapalli, Bhubaneswar – 751012.

Telephone No: 0674- 2543828, Mobile: +91-9437076636

E-mail: jectmishra36@gmail.com itpams@gmail.com

Annexure "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Satani Bearings Limited of even date

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **SATANI BEARINGS LIMITED** ("hereinafter referred to as the Company") (Formerly Known as Deccan Bearings Limited) as of March 31, 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and





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provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these financial statements to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Pams & Associates

Chartered Accountants
Firm Registration number: 316079E


CA Manoranjan Mishra

Partner

Membership Number: 063698

UDIN:

Place: Bhubaneswar

Date: 30/05/2026



ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Satani Bearings Limited of even date).

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- i. In respect of Company's Property, Plant and Equipment and Intangible Assets :
 - (a) (A) The Company has no Property, Plant and Equipment during this financial year. So reporting under the clause 3(i)(a), (b), (c), (d) of the Order is not applicable.
 - (e) According to information and explanations given to us, the Company doesn't hold any benami property and therefore there are no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988, as amended, and rules made there under.
- ii.
 - (a) As explained to us, the inventories were physically verified during the year by the management. In our opinion and according to the information and explanations given to us, the inventory has physically verified by the management at reasonable intervals in relation to size of the company.
 - (b) The company has not taken any working capital limits in excess of five crores rupees, in aggregate, from banks or financial institutions at any point of time during the year on the basis of security of current assets.
- iii. According to information and explanations given to us, the Company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnerships or any other parties, hence reporting under the clause 3(iii)(a), (b), (c), (d), (e) and (f) of the Order is not applicable.
- iv. According to the information and explanations given to us and based on our audit procedures, the Company has not granted any loans or provided any guarantees or securities to parties covered under the provisions of Section 185 of the Companies Act, 2013. Further, the Company has complied with the provisions of Section 186 of the Act in respect of investments made, if any.

However, we draw attention to the fact that the Company, pursuant to a business-related agreement dated 03.10.2025, has paid an amount of ₹17,50,00,000/- to M/s. Satani Hot Former (a related party) as a guarantee for the faithful performance of its obligations.
- v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable
- vi. As informed to us, the maintenance of cost records has not been prescribed by the Central Government U/s 148(1) of the Company Act,2013, in respect of the activities carried on by the Company.



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- vii. According to the information and explanations given to us and based on our examination of the records of the Company, in our opinion, the Company has generally been regular in depositing with the appropriate authorities undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other statutory dues, as applicable.

There were no undisputed amounts payable in respect of the aforesaid statutory dues outstanding as at March 31, 2026 for a period of more than six months from the date they became payable, except for interest on income tax pertaining to earlier assessment years, amounting to ₹87,939/- for Assessment Year 2002-03 and ₹2,17,340/- for Assessment Year 2003-04, which remain unpaid as at the year-end.

- viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

- ix. (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon.

(b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authorities.

(c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.

(d) On an overall examination of the financial statements of the Company, funds raised on short- term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

(f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, hence the clause 3 (ix) (f) of the Order is not applicable to the Company.

- x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) During the year, the Company has raised funds amounting to ₹17,81,66,660/- by way of issuance of equity under preferential allotment scheme of shares. In our opinion and based on the information and explanations given to us, the Company has complied with the provisions of Sections 42 and 62 of the Companies Act, 2013 in respect of such issuance. The funds so raised have been applied for the purposes for which they were raised and there has been no delay or default in utilization of such funds.



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Nature of Securities viz. Equity shares/ Preference shares/ Convertible debentures	Purpose for which funds were raised	Total Amount Raised	Amount utilized for the other purpose	Unutilized balance as at balance sheet date	Remark, if any
Equity Shares	To meet regular transactions in business	17,81,66,660	-	-	-

- xi. 1(a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- (c) As explained to us the company has not received any whistle blower complaints during the year (and upto the date of this report). Management representation with regards to the same was obtained from the company. However, the procedure followed by the company in this regard is not adequate and needs improvement.
- xii. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3 (xii) (a), (b) and (c) of the Order is not applicable to the Company.
- xiii. Based on our examination of books of accounts and as per information and explanations given to us, all transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable and the details have been disclosed in the Financial Statements as required by the applicable accounting standards
- xiv. The Company does not have an internal audit system commensurate with the size and nature of its business.
- xv. Based on the information and explanations available to us, the company has not entered any non-cash transactions with its directors or persons connected with them. However, due to incomplete records, our verification in this regard is limited and we are unable to comment beyond the information provided.
- xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- (b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.





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- xvii. The Company has not incurred cash losses during the financial year covered by our audit and in the immediately preceding financial year the company has incurred cash loss.
- xviii. There has been no resignation of the statutory auditors of the Company during the year.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge on the functioning of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due
- xx. In respect to Corporate Social Responsibility:
- The provisions of Section 135 of the Companies Act, 2013, relating to Corporate Social Responsibility, are not applicable to the company.
 - As the provisions of Section 135 are not applicable to the company, the requirement to transfer any unspent CSR amounts to a Fund specified in Schedule VII of the Companies Act, 2013 is also not applicable.
- xxi. The reporting under clause 3(xxii) is not applicable to the Company, as the Company neither have its subsidiary Company nor it is a subsidiary of other Company

For Pams & Associates

Chartered Accountants

Firm Registration number: 316079E

CA Manoranjan Mishra

Partner

Membership Number: 063698

UDIN: 26063698TSWB019228

Place: Bhubaneswar

Date: 30/05/2026





Bearings Limited

(Formerly known as Deccan Bearings Limited)

May 30, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001

Scrp Code: - 505703

Dear Sir/Ma'am,

Sub: Declaration/Disclosure regarding under Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: In the matter of M/s. Satani Bearings Limited

Pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read, we do hereby confirm, declare and certify that the financial statements do not contain any false, misleading statements of figures and do not omit material fact which may make the statement or figures contained therein misleading.

You are therefore requested to take on record the aforesaid information for your reference.

Thanking you.

Yours faithfully,

For, Satani Bearings Limited
(Formerly known as Deccan Bearings Limited)

Satani Bearings Limited


Tanuj Pareskumar Satani
Whole Time Director & CFO
DIN: 11387693

**Bearings Limited**

(Formerly known as Deccan Bearings Limited)

May 30, 2026

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

Scrip Code: 505703

Dear Sir/Ma'am,

Sub: Declaration regarding Auditor's Report with Unmodified Opinion for the Financial Year ended March 31, 2026 under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: In the matter of M/s. Satani Bearings Limited,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with SEBI's Circular No. SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare and confirm that Statutory Auditor of the Company M/s. P A M S & Associates (FRN:316079E), Chartered Accountants have issued Audit Report in respect of Standalone Audited Financial Results for the Financial Year ended on March 31, 2026 with unmodified and unqualified opinion.

Kindly take the same on your records

Thanking you.**Yours faithfully,**

For, Satani Bearings Limited
(Formerly known as Deccan Bearings Limited)

Satani Bearings Limited


Tanuj Pareshkumar Satani
Whole Time Director & CFO
DIN: 11387693



Bearings Limited

(Formerly known as Deccan Bearings Limited)

Statement of Related Party Transaction for the year ended on March 31, 2026

(Amount in Lakhs except EPS)

Sr.No.		Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee
		Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					
1	SATANI BEARINGS LIMITED	AAACD1502D	Pareeh (Sushabhai) Satani	AEXPS2429L		Director	Remuneration		2.00	Approved	
2	SATANI BEARINGS LIMITED	AAACD1503D	Chirag Ramjibhai Satani	AUJUP58201P		Director	Remuneration		2.00	Approved	
3	SATANI BEARINGS LIMITED	AAACD1502D	Tanuj Pareshkumar Satani	PXYP5270J		Director	Remuneration		1.00	Approved	
4	SATANI BEARINGS LIMITED	AAACD1502D	Shilpa Sagar Parab	JNRPP2410D		Director	Remuneration		0.52	Approved	
5	SATANI BEARINGS LIMITED	AAACD1503D	Aakansha Vaid	ALGPJ08065A		Director	Remuneration		0.50	Approved	
6	SATANI BEARINGS LIMITED	AAACD1502D	Sanjiv Ashwini Pawar	BLPP2322D		Director	Remuneration		0.40	Approved	
7	SATANI BEARINGS LIMITED	AAACD1502D	Nitin Arvind Gao	AAAPD0470E		Director	Remuneration		0.50	Approved	
8	SATANI BEARINGS LIMITED	AAACD1503D	CS Asha Pal	CGPP53238K		CS	Remuneration		1.80	Approved	
9	SATANI BEARINGS LIMITED	AAACD1502D	Tanuj Pareshkumar Satani	JNRPP2410D		Director	Any other transaction	Reimbursement of expenses	0.58	Approved	
10	SATANI BEARINGS LIMITED	AAACD1503D	Satani Forge & Turn	ABGFS1080H		Sister Concern	Sale of goods or services		955.80	Approved	
11	SATANI BEARINGS LIMITED	AAACD1502D	Satani Forge & Turn	ABGFS1080H		Sister Concern	Purchase of goods or		38.45	Approved	
12	SATANI BEARINGS LIMITED	AAACD1503D	Satani Industries	ABGFS2428L		Sister Concern	Sale of goods or services		1090.64	Approved	
13	SATANI BEARINGS LIMITED	AAACD1502D	Satani Industries	AEXPS2429L		Sister Concern	Purchase of goods or		27.32	Approved	
14	SATANI BEARINGS LIMITED	AAACD1502D	Satani Hilt Farmer	NEWFS2117C		Sister Concern	Sale of goods or services		18.74	Approved	
15	SATANI BEARINGS LIMITED	AAACD1502D	Satani Hilt Farmer	NEWFS1117C		Sister Concern	Purchase of goods or		69.53	Approved	

Total value of transaction during the reporting period

Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments				
		Opening balance	Closing balance	Nature of indebtedness (loan / advance of debt/ any other)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilized by the ultimate recipients of funds
	2.00	0.00	2.00									
	2.00	0.00	2.00									
	1.00	0.00	1.00									
	0.52	0.00	0.52									
	0.50	0.00	0.50									
	0.40	0.00	0.40									
	0.50	0.00	0.50									
	1.80	0.00	1.80									
	0.58	0.00	0.58									
	955.80	0.00	410.08									
	38.45	0.00	410.08									
	1090.64	0.00	550.50									
	27.32	0.00	150.00									
	1874.48	0.00	1448.19									
	69.53	0.00	1498.19									
	4166											

For, Satani Bearings Limited
(Formerly known as Deccan Bearings Limited)

Satani Bearings Limited


Tanuj Pareshkumar Satani
Whole Time Director & CFO
DIN: 11387693



Bearings Limited

(Formerly known as Deccan Bearings Limited)

May 30, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001

Scrip Code: 505703

Sub: Confirmation with respect to non-applicability of Large Corporate vide SEBI Circular SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018 and SEBI Operational Circular No. SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021 (Chapter XII - Fund raising by issuance of debt securities by large corporate)

Dear Sir/Madam,

REF: In the matter of M/s. Satani Bearings Limited (Scrip Code: 505703)

Pursuant to SEBI Circular No. SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018 and SEBI Operational Circular No. SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021 (Chapter XII - Fund raising by issuance of debt securities by large corporate), in respect of 'Fund raising by issuance of debt securities by Large Entities', we hereby confirm that as on March 31, 2026, the Company is outside the purview of Large Corporate criteria, as per the applicability framework provided in the said circular.

We request you to kindly take the same on record.

Thanking You,

Yours Faithfully

For, Satani Bearings Limited
(Formerly known as Deccan Bearings Limited)

Satani Bearings Limited


Tanuj Pareshkumar Satani
Whole Time Director & CFO
DIN: 11387693