



Viyash Scientific Limited

(Formerly known as Sequent Scientific Limited)

Registered Office:

3rd Floor, Srivalli's Corporate, Plot No.290, Road No.6,
Sy.No.33, 34P to 39, Guttala Begumpet, Jubilee Hills,
Hyderabad, Shaikpet, Telangana, India-500033

T: +91 40 23635000, E:info@viyash.com

E: investorrelations@sequent.in

Website: www.sequent.in

CIN: L99999TS1985PLC196357

February 07, 2026

To,

BSE Limited

Corporate Relationship Department

Phiroze Jeejeebhoy Towers,

Dalal Street, Fort,

Mumbai – 400 001

National Stock Exchange of India Limited

Listing Department

Exchange Plaza, Bandra-Kurla Complex,

Bandra (East),

Mumbai – 400 051

Scrip code: 512529

Symbol: VIYASH

Subject: Extract of Unaudited Financial Results – Copy of Newspaper Advertisement

Dear Sir/Madam,

Pursuant to the provision of Regulation 30 & 47 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed copies of advertisement published on February 07, 2026, in The Financial Express (English) and Nava Telangana (Telegu) newspapers containing the extracts of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025 along with the QR Code to access the full Financial Results.

You are requested to take the same on record.

Yours faithfully,

For **Viyash Scientific Limited**

(Formerly known as Sequent Scientific Limited)

Yoshita Vora

Company Secretary & Compliance Officer

Encl: A/a



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EXTRACT OF THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025 (₹ in Million)

Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 30-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-Dec-2024	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	8,584.10	8,503.00	7,740.30	25,003.50	22,345.30	30,068.40
Profit before tax and exceptional items	1,143.30	1,040.70	273.70	2,679.90	570.50	947.40
Profit before tax and after exceptional items	730.70	1,023.70	244.80	2,237.80	498.40	131.80
Profit after tax	485.20	729.00	419.40	1,582.70	479.50	157.70
Total comprehensive income / (loss), net of tax	514.30	1,033.70	(123.30)	2,261.50	(156.30)	308.00
Equity share capital	872.20	503.30	500.50	872.20	500.50	500.60
Other equity						23,815.30
Earnings per equity share: (face value of ₹ 2 each) (not annualised)						
Basic (in ₹)	0.89	1.28	1.04	2.91	1.15	0.54
Diluted (in ₹)	0.87	1.26	1.01	2.87	1.13	0.53

SUMMARIZED UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025 (₹ in Million)

Particulars	3 months ended 31-Dec-2025	Preceding 3 months ended 30-Sep-2025	Corresponding 3 months ended in previous period 31-Dec-2024	Year to date for current period ended 31-Dec-2025	Corresponding year to date for previous period 31-Dec-2024	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Restated) (refer note 2)	Unaudited (Restated) (refer note 2)	Unaudited	Unaudited (Restated) (refer note 2)	Audited (Restated) (refer note 2)
Revenue from operations	3,416.40	3,397.50	3,380.50	10,095.70	9,660.20	13,103.40
Profit before tax and exceptional items	518.70	343.70	365.30	1,116.80	865.80	1,306.40
Profit before tax and after exceptional items	106.10	326.70	336.40	674.70	793.70	491.70
Profit / (loss) after tax	(0.80)	228.40	511.30	400.60	778.60	584.90
Total comprehensive income / (loss), net of tax	(3.30)	229.00	511.00	398.80	791.90	581.70

*1. The above information has been extracted from the detailed financial results for the quarter and nine months ended 31 December 2025 which have been reviewed by the Audit Committee and approved by the Board of Directors and filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The Board of Directors of the Company at their meeting held on 26 September 2024 have approved the Composite Scheme of Amalgamation (the 'Scheme') amongst the Company, erstwhile Sequent Research Limited (wholly owned subsidiary of the Company), Viyash Life Sciences Private Limited, Symed Labs Limited, Vandana Life Sciences Private Limited, Appcure Labs Private Limited, Vindhya Pharma (India) Private Limited, SV Labs Private Limited, Vindhya Organics Private Limited, Genin Life Sciences Private Limited (referred to as 'transferor Companies') in terms of Section 230-232 and other applicable provisions of Companies Act, 2013.

The Hon'ble National Company Law Tribunal (NCLT), Hyderabad vide its order dated 18 November 2025 sanctioned the Scheme with an Appointed date of 01 April 2025. The Scheme has become effective on 16 December 2025 upon filing of the certified true copy of the order with the Registrar of Companies Hyderabad. The effect of the Scheme has been given in the financial results for the quarter and nine months ended 31 December 2025. As per the terms of the Scheme, the Company has allotted 18,19,21,827 fully paid-up equity shares of face value of ₹ 2 each, as per the share exchange ratio of 56 fully paid-up equity shares of face value of ₹ 2 each of the Company for every 100 fully paid-up equity shares of face value of ₹ 10 each held by eligible shareholders of erstwhile Viyash Life Sciences Private Limited as on the record date. The Company has also allotted 2,03,41,257 warrants under the Scheme to eligible warrant holder of erstwhile Viyash Life Sciences Private Limited as per the Warrant exchange ratio of 56 warrants of the Company for every 100 warrants held in erstwhile Viyash Life Sciences Private Limited and received a consideration of ₹ 925 million during the quarter ended 31 December 2025 (representing 25% on Warrant consideration as per the Scheme).

The Company has accounted for the business combination transaction using the 'Pooling of interest method' as given under Appendix C to Ind AS 103, 'Business Combinations of Entities under Common Control', in accordance with the accounting treatment prescribed in the Scheme. Accordingly, the financial results in respect of the preceding / corresponding prior periods have been restated as if the aforesaid business combination had occurred from the beginning of the preceding period i.e. 01 April 2024.

3. The full format of the financial results for the quarter and nine months ended 31 December 2025 are available on the Stock Exchange websites (www.bseindia.com & www.nseindia.com) and Company's website (www.sequent.in)."



For Viyash Scientific Limited (Formerly known as Sequent Scientific Limited)

Dr. Hari Babu Bodegudi
Managing Director and Gr CEO
DIN 01119687

Hyderabad, 05 February 2026

SMARTLINK HOLDINGS LIMITED

CIN : L26109GA1993PLC001341

Registered office: L-7, Verna Industrial Estate, Verna, Goa - 403 722

Website: www.smartlinkholdings.com

EXTRACT OF STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025 (₹ in Lakhs)

Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
	Total income from operations (net)	6,578.68	7,257.01	5,641.50	17,868.71	15,793.41
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) for the period (after Exceptional and/or Extraordinary items before tax)	278.46	271.38	181.44	835.76	294.74	533.17
Net Profit / (Loss) after taxes, after extraordinary items	223.92	186.33	254.33	627.76	276.95	660.51
Total Comprehensive income for the period	249.12	179.04	251.74	638.37	261.65	603.89
Equity Share Capital	199.50	199.50	199.50	199.50	199.50	199.50
Reserves (excluding Revaluation Reserve as shown in Balance Sheet of previous year)	N.A.	N.A.	N.A.	N.A.	N.A.	19,432.00
Earnings per share (before extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62
Earnings per share (after extraordinary items) (of ₹ 2/- each)						
Basic and Diluted	2.24	1.87	2.55	6.29	2.78	6.62

Key standalone financial information is given below:

Particulars	3 months ended 31.12.2025 (Unaudited)	3 months ended 30.09.2025 (Unaudited)	3 months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2025 (Unaudited)	Nine months ended 31.12.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
	Income from Operations	2,518.95	2,852.98	2,961.22	7,249.45	6,751.39
Profit / (Loss) Before Tax	(120.87)	(48.76)	42.88	(151.76)	22.90	(35.46)
Profit / (Loss) After Tax	(81.81)	(38.60)	150.24	(108.47)	79.58	253.68
Total Comprehensive income for the period	(68.21)	(43.09)	150.46	(103.85)	72.70	217.80

Notes :

a) The above unaudited Standalone and Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 06, 2026. The Statutory Auditors have carried out a limited review on the financial results and have expressed an unmodified conclusion thereon.

b) The Company is no more a Non-banking financial Company. The Company operates in one primary segment i.e. Networking/ IT Products.

c) The above is an extract of the detailed format of Quarterly and nine months ended Financial Results filed with Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange website. The same can be accessed by scanning the QR code provided below.

<https://www.bseindia.com/xml-data/corpfiling/AttachLive/f69264fb-e3d6-4f2a-bb91-65153130bc72.pdf>

https://nsearchives.nseindia.com/corporate/SMARTLINK_06022026131135_Smartlink_Outcome_of_Board_Meeting_06022026.pdf



For and on behalf of the Board

K. R. Naik
Executive Chairman
DIN: 00002013

Place : Mumbai
Date : 06th February, 2026



We move people further

Efficient automotive solutions that keep the world moving



Since 1907 we have been designing and producing precision components and systems that keep vehicles efficient and durable. Today, we are focussed on extending the life of mobility and innovating a smooth future. From the smallest bearings to powertrains, we are here to help the world's leading vehicle manufacturers and aftermarket partners stay ahead of the curve.



Scan the QR code to view the Financial Results



Scan the QR code to view the outcome of the board meeting



Scan the QR code to view the results on BSE



Scan the QR code to view the results on NSE

SKF INDIA LIMITED

CIN: L29130PN1961PLC213113

Registered Address: Chinchwad, Pune 411033 Maharashtra, India

Tel. No.: 91 - 20 66112500 | E-mail: investorIndia@SKF.com | Website: www.skf.com/in/investors/skf-india-ltd

FY25-26: Quarter - October 2025 to December 2025

Revenue Growth (Standalone) 16.3% QoQ

Revenue Growth (Standalone) 3.2% YoY

PBT Growth (Standalone) 119.1% QoQ

PBT Growth (Standalone) -20.1% YoY

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025 (Rs. in Millions)

Particulars	Quarter Ended December 31, 2025* (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	13,090.6	12,561.0	49,199.2
Net Profit / (Loss) for the Period (Before Tax, Exceptional and/or Extraordinary Items) # ^	964.5	1,663.6	1,470.6	7,632.0
Net Profit / (Loss) for the Period Before Tax (After Exceptional and/or Extraordinary Items) # ^	863.5	1,406.2	1,470.6	7,632.0
Net Profit / (Loss) for the Period After Tax (After Exceptional and/or Extraordinary Items) #	620.0	1,054.9	1,095.0	5,659.1
Total Comprehensive Income for the Period (Comprehensive Profit / (Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax))	611.5	1,080.3	1,059.1	5,579.0
Equity Share Capital	494.4	494.4	494.4	494.4
Reserves (Excluding Revaluation Reserve as Shown in the Audited Balance Sheet of Previous Year)	-	-	-	25,485.3
Earnings Per Share (of Rs. 10/- each) (for Continuing and Discontinued Operations) -				
1. Basic: (Not to be Annualised)	12.5	21.3	22.1	114.5
2. Diluted: (Not to be Annualised)	12.5	21.3	22.1	114.5

Demerger expenses are included as exceptional and/or extraordinary items in the above results ^ Includes share of profit/ (loss) of associates * Effect of Demerger. For more details refer note "1"

KEY NUMBERS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025

Particulars	Quarter Ended December 31, 2025 (Unaudited)	Quarter Ended September 30, 2025 (Unaudited)	Quarter Ended December 31, 2024 (Unaudited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	5,766.4	4,959.1	5,586.8	18,453.4
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Continuing Operations	964.4	491.3	1,080.6	3,551.5
Net Profit/(Loss) for the Period before Exceptional Items and Tax for Discontinued Operations	-	1,173.8	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax for Continuing Operations	863.4	394.1	1,080.6	3,551.5
Net Profit/(Loss) for the Period Before Tax for Discontinued Operations	-	1,013.6	391.3	4,079.6
Net Profit/(Loss) for the Period Before Tax	863.4	1,407.7	1,471.9	7,631.1
Net Profit/(Loss) for the Period After Tax for Continuing Operations	619.9	287.2	804.9	2,632.2
Net Profit/(Loss) for the Period After Tax for Discontinued Operations	-	769.3	291.4	3,024.9
Net Profit/(Loss) for the Period After Tax	619.9	1,056.5	1,096.3	5,658.1
Total Comprehensive Income for the Period (Comprehensive Profit/(Loss) for the Period (After Tax) and Other Comprehensive Income (After Tax))	611.4	1,081.9	1,060.4	5,578.0

a) The unaudited standalone and consolidated financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on February 05, 2026. The above unaudited financial results for the quarter ended December 31, 2025 have been reviewed by the statutory auditors of the Company.

b) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and read with Rules framed thereunder and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

c) The Company manufactures bearings and other related components and is of the view that it is a single business segment in accordance with Ind AS-108 - 'Operating Segments' notified pursuant to Companies (Accounting Standards) Rules, 2015.

d) Exceptional items:

1. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of legal advice obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as 'Standalone impact of new Labour Codes' under 'Exceptional Items' in the unaudited financial results for the quarter and period ended December 31, 2025. The incremental impact consisting of gratuity of Rs. 24 million primarily arises due to change in wage definition. Further, the incremental impact of these changes with respect to compensated absences, assessed by the Company, on the basis of the information available, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

ii. During the quarter and nine months ended December 31, 2025, the Company accounted certain demerger expenses for IT Cost, professional services and estimated transfer premium payable to statutory authorities to effect transfer of land acquired under the Scheme, aggregating to Rs. 77 million in unaudited consolidated and standalone financial results, Rs. 334.4 million in unaudited consolidated financial results and Rs. 174.2 in unaudited standalone financial results, respectively, which have been included under 'Exceptional Items'.

e) The unaudited consolidated financial results include unaudited financial results of a wholly owned subsidiary upto period ended September 30, 2025 and two associates of the Company for the quarter and nine months ended December 31, 2025.

f) The Company has accounted a certified true copy of the Order dated September 26, 2025, from the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT"), approving the Scheme of Arrangement among SKF India Limited ("Demerged Company"), SKF India Industrial Limited ("Resulting Company"), and their respective shareholders and creditors under Section 230-232 and other applicable provisions of the Companies Act, 2013 and ruled thereunder (the "Scheme"). With reference to the Scheme, the Board of Directors of the Demerged and Resulting Companies had mutually fixed appointed and effective date as October 01, 2025. The certified copy of the NCLT Order was filed with the Registrar of Companies on October 01, 2025 ("Effective Date"). Following the implementation of the Scheme, the Resulting Company has ceased to be a subsidiary of the Company with effect from October 01, 2025. The Scheme, among other provisions, entails the demerger of the Industrial Undertaking ("Demerged Undertaking") from the Demerged Company into the Resulting Company on a going concern basis. On October 02, 2025, the Resulting Company has allotted 49,437,963 fully paid-up equity shares of face value of Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. October 15, 2025, in the share exchange ratio 1:1 i.e. 1 (one) fully paid-up equity share of the Resulting Company having face value of Rs 10/- each for every 1 (one) fully paid-up equity share of Rs 10/- each of the Company. The Equity Shares of the Resulting Company have been listed on Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") on December 05, 2025. Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and liabilities have been transferred to Resulting Company at their respective book values. In accordance with requirement of Ind AS 105, the financial results for the quarter ended September 30, 2025, the nine months ended December 31, 2025, the year ended March 31, 2025, and the quarter and nine months ended December 31, 2024, have been re-presented to reflect the impact of the Scheme, with the Industrial Undertaking presented as discontinued operations.

g) On account of the demerger, the Company is in the process of transferring certain land parcels from SKF India Limited ("Demerged Company") to SKF India Industrial Limited ("Resulting Company"). In this regard, the Resulting Company has recognized stamp duty costs, including the estimated transfer premium payable to statutory authorities for effecting the transfer and registration of the land acquired under the Scheme, amounting to Rs. 1,639.2 million. Although the primary responsibility for the payment of the transfer premium rests with the Demerged Company, the Boards of Directors of both entities have mutually agreed that the Resulting Company will bear the entire cost associated with the transfer.

h) The unaudited standalone and consolidated financial results for the quarter and nine months ended December 31, 2025 are available on the BSE Limited website (URL: www.bseindia.com), the National Stock Exchange of India Limited website (URL: www.nseindia.com) and on the Company's website (URL: www.skf.com/in).

Date: February 05, 2026
Place: Pune

epaper.financialexpress.com

SKF India Limited
Shalish Sharma
Managing Director

