Friendly Intelligent Powerful! Hydraulics Depend on us	**YUKEN INDIA LIMITED** An ISO 9001:2015 Company **Manufacturers of Oil Hydraulic Equipment** IN COLLABORATION WITH YUKEN KOGYO CO. LTD., JAPAN. **CIN: L29150KA1976PLC003017**	TÜV NORD ISO 9001

Regd. Office:	No. 16-C, Doddanekundi Industrial Area II Phase, Mahadevapura, Bengaluru – 560 048.	Factory:	PB No. 5, Koppathimmanahalli Village, Malur-Hosur Main Road, Malur Taluk, Kolar District – 563 130.
Phone	+91- 9731610341	Phone :	+91 9845191995
Our Ref No:	YIL/Sec/2025	E-mail:	hmn_rao@yukenindia.com
Date:	28/05/2025	Web:	www.yukenindia.com

To,

The General Manager,
Listing Compliance & Legal Regulatory,
BSE Limited,
PJ Towers, Dalal Street,
Mumbai-400001.
BSE Scrip Code: 522108

The General Manager,
Listing Compliance & Legal Regulatory,
National Stock Exchange of India Limited
Exchange Plaza,
Plot no. C/1, G Block,
Bandra-Kurla Complex,
Bandra (E), Mumbai – 400051
NSE Scrip Code: YUKEN

Dear Sir/Madam,

Sub: Outcome of Board Meeting of the Company held on 28th May 2025.

This is to inform you that the Board Meeting of the Company was held on Wednesday, 28th May, 2025 at 12:40 PM, the Board of Directors considered and approved the following:

a) Financial Results:

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board considered and approved the audited standalone and consolidated financial results (under Ind AS) of the Company for the fourth quarter and year ended 31" March 2025. Copies of the audited financial results along with the Audit Report furnished by the Auditors of the Company are enclosed herewith.

As required under SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May 2016, We hereby confirm and declare that Walker Chandiok and Co, LLP, Chartered Accountants (Firm Registration No: 001076N/N500013), Statutory Auditors of the Company, have issued report with unmodified opinion on the Audited Standalone & Consolidated financial results of the Company for the year ended March 31,2025.

b) Dividend:

The Board of Directors have recommended dividend of 15% (Fifteen percent) i.e Rs. 1.50 (One Rupee and Fifty Paise only) per equity share on face value of Rs. 10/- each for the financial year ended 31st March 2025, subject to approval of shareholders at the ensuing Annual General Meeting of the Company.

The Meeting concluded at 15:10 Hrs.

Thanking you,

Yours faithfully,
For **Yuken India Limited**

SUCHITHRA RAJU
Digitally signed by SUCHITHRA RAJU
Date: 2025.05.28 15:33:22 +05'30'

Suchithra R
Company Secretary & Compliance Officer

Walker Chandiok & Co LLP
5th Floor, No.65/2, Block "A",
Bagmane Tridib, Bagmane
Tech Park, C V Raman Nagar, Bengaluru
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Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Yuken India Limited

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of Yuken India Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associates for the year ended 31 March 2025, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of the subsidiaries and associates, as referred to in paragraph 12 below, the Statement:

(i) includes the annual financial results of the entities listed in Annexure 1

(ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations,; and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group and its associates for the year ended 31 March 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing 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 Statement* section of our report. We are independent of the Group and its associates, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss and other comprehensive income, and other financial information of the Group including its associates in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and its associates, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group and its associates, 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 results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

5. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates, are responsible for assessing the ability of the Group and of its associates, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group and of its associates.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing specified under section 143(10) of the Act 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 this Statement.

8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit 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 control 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 Holding Company has adequate internal financial controls with reference to financial statements 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 the Board of Directors;

- Conclude on the appropriateness of Board of Directors 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 ability of the Group and its associates, 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 Statement 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 Group and its associates to cease to continue as a going concern;

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and

- Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the Group and its associates, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

9. We communicate with those charged with governance of the Holding Company, 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.

10. 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.

11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

12. We did not audit the annual financial statements of three subsidiaries included in the Statement whose financial information reflects total assets of ₹ 14,136.45 lakhs as at 31 March 2025, total revenues of ₹ 15,689.11 lakhs, total net profit after tax of ₹689.37 lakhs total comprehensive income of ₹ 681.41 lakhs, and net cash inflows of ₹ 25.40 lakhs for the year ended 31 March 2025, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of ₹ 65.12 and total comprehensive income of ₹ 65.12 lakhs for the year ended 31 March 2025, in respect of two associates, whose annual financial statements have not been audited by us. These annual financial statements have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates is based solely on the audit reports of such other auditors.

    Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

13. The Statement includes the consolidated financial results for the quarter ended31 March 2025, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013

LOKESH KHEMKA
Digitally signed by LOKESH KHEMKA
Date: 2025.05.28 15:25:52 +05'30'

Lokesh Khemka
Partner
Membership No. 067878
UDIN: 25067878BMOOXY7412

Bengaluru
28 May 2025

Annexure 1

List of entities included in the Statement

Sr No	Name of the Company	Country of Incorporation	Subsidiary/Associate
1	Coretec Engineering India Private Limited	India	Subsidiary
2	Grotek Enterprises Private Limited	India	Subsidiary
3	Kolben Hydraulics Limited	India	Subsidiary
4	Sai India Limited	India	Associate
5	AEPL Grotek Renewable Energy Private Limited (Associate of Grotek Enterprises Private Limited)	India	Associate

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Statement of Consolidated Financial Results for the quarter and year ended 31 March 2025

(₹ in lakhs, except per share data)

	Particulars	Quarter ended			Year ended	
		31 March 2025	31 December 2024	31 March 2024	31 March 2025	31 March 2024
		Audited (Refer note 4)	Unaudited	Audited (Refer note 4)	Audited	Audited
I	Revenue from operations	12,465.10	10,684.65	11,923.17	45,735.63	42,253.62
II	Other income	94.04	123.78	150.29	373.75	509.09
III	**Total income (I + II)**	**12,559.14**	**10,808.43**	**12,073.46**	**46,109.38**	**42,762.71**
IV	**EXPENSES**					
	(a) Cost of materials consumed	4,998.65	4,500.27	5,160.61	19,435.10	18,676.00
	(b) Purchases of stock-in-trade	470.90	542.78	677.37	2,004.05	2,149.97
	(c) Changes in stock of finished goods, work-in-progress and stock-in-trade	643.69	(433.17)	(171.40)	(482.65)	(319.20)
	(d) Employee benefits expense	1,612.75	1,606.20	1,387.93	6,326.96	5,455.70
	(e) Finance costs	325.78	305.80	198.40	1,039.89	845.43
	(f) Depreciation and amortisation expense	517.95	459.69	384.32	1,718.81	1,464.34
	(h) Other expenses	3,100.41	3,185.32	3,349.85	12,965.43	11,812.45
	Total expenses (IV)	**11,670.13**	**10,166.89**	**10,987.08**	**43,007.59**	**40,084.69**
V	**Profit before tax, share of profit from associates (III - IV)**	**889.01**	**641.54**	**1,086.38**	**3,101.79**	**2,678.02**
VI	Share of profit from associates	23.90	26.11	10.01	65.12	18.08
VII	**Profit before tax (V + VI)**	**912.91**	**667.65**	**1,096.39**	**3,166.91**	**2,696.10**
VIII	**Tax expense/(benefit)**					
	(a) Current tax (income) / charge	(30.74)	103.33	345.60	306.68	697.41
	(b) Current tax of earlier years	-	316.95	-	316.95	-
	(c) Deferred tax charge / (income)	158.99	119.07	(42.52)	405.59	120.14
	(d) Deferred tax income relating to earlier years	-	(322.47)		(322.47)	-
	Total tax expense (VIII)	**128.25**	**216.88**	**303.08**	**706.75**	**817.55**
IX	**Profit after tax from operations (VII-VIII)**	**784.66**	**450.77**	**793.31**	**2,460.16**	**1,878.55**
X	**Total Net Profit attributable to :**					
	Profit attributable to owners of parent	784.15	450.37	794.90	2,462.00	1,881.61
	Profit/(loss) attributable to non- controlling Interest	0.51	0.40	(1.59)	(1.84)	(3.06)
XI	Remeasurement losses on defined benefit plan	(119.35)	-	(73.09)	(119.35)	(73.09)
XII	Income tax effect on the above item	17.00	-	24.72	17.00	24.72
XIII	**Other comprehensive income net of tax(XI+XII)**	**(102.35)**	**-**	**(48.37)**	**(102.35)**	**(48.37)**
XIV	**Total comprehensive income for the period (IX+XIII)**	**682.31**	**450.77**	**744.94**	**2,357.81**	**1,830.18**
	Total comprehensive income attributable to owners of parent	**681.80**	**450.37**	**746.53**	**2,359.65**	**1,833.24**
	Total comprehensive income attributable to non-controlling interest	**0.51**	**0.40**	**(1.59)**	**(1.84)**	**(3.06)**
XV	**Paid up equity share capital** (13,000,000 shares of face value of ₹ 10 per share)	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
XVI	**Other equity**				28,815.23	26,650.58
XVII	**Earnings per equity share (not annualised) :**					
	(a) Basic	6.03	3.46	6.11	18.94	14.75
	(b) Diluted	6.03	3.46	6.11	18.94	14.75

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Statement of Consolidated Financial Position as at 31 March 2025

(₹ in lakhs)

Particulars	As at 31 March 2025	As at 31 March 2024
	Audited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	22,953.58	18,273.34
Right-of-use assets	1,428.79	132.45
Investment Property	854.62	1,767.01
Capital work in progress	1,277.98	1,974.75
Other intangible assets	314.97	300.55
Goodwill	257.87	257.87
Investments accounted for using equity method	1,150.91	816.87
Financial assets:		
(i) Loans	20.65	37.89
(ii) Other financial assets	226.71	92.41
Non-current tax assets	300.28	
Deferred tax assets	156.68	170.98
Other non-current assets	1,101.61	501.55
Total non-current assets - (I)	**30,044.65**	**24,325.67**
Current assets		
Inventories	9,353.93	8,606.34
Financial assets:		
(i) Trade receivables	11,635.03	11,959.29
(ii) Cash and cash equivalents	206.56	1,017.56
(iii) Bank balances other than cash and cash equivalents	50.56	61.41
(iv) Loans	39.99	36.03
(v) Other financial assets	147.60	303.62
Current tax assets	-	291.35
Investments held for sale	-	1.56
Other non-financial assets	963.96	1,531.93
Total current assets - (II)	**22,397.63**	**23,809.09**
Total Assets (I + II)	**52,442.29**	**48,134.76**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,300.00	1,300.00
Other equity	28,815.23	26,650.58
Total equity - (I)	**30,115.23**	**27,950.58**
Non Controlling Interest - (II)	**5.47**	**7.31**
LIABILITIES		
Non-current liabilities		
Financial liabilities:		
(i) Borrowings	606.08	804.40
(ii) Lease liabilities	955.33	62.69
(iii) Other financial liabilities	7.41	8.11
Provisions	366.51	235.62
Deferred tax liabilities (net)	1,074.80	994.38
Total non-current liabilities - (III)	**3,010.13**	**2,105.20**
Current liabilities		
Financial liabilities:		
(i) Borrowings	8,255.43	6,888.93
(ii) Lease liabilities	119.84	60.75
(iii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	1,569.32	1,786.77
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	4,094.82	3,918.91
(iv) Other financial liabilities	4,190.04	3,008.40
Provisions	522.28	525.18
Current tax liabilities	-	97.46
Other current liabilities	559.73	1,785.27
Total current liabilities - (IV)	**19,311.46**	**18,071.67**
Total Equity and liabilities (I + II + III + IV)	**52,442.29**	**48,134.76**

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Statement of Consolidated Cash Flows for the year ended 31 March 2025

(₹ in lakhs)

Particulars	Year ended	
	31 March 2025	31 March 2024
	Audited	Audited
A. Cash flow from operating activities		
Profit before tax	**3,166.91**	**2,696.10**
Adjustments for:		
Depreciation and amortisation expenses	1,591.67	1,395.35
Depreciation on right-of-use assets	127.14	68.99
Loss on sale of assets scrapped	2.68	7.73
Net unrealised exchange (gain) / loss	(14.75)	12.48
Bad debts written off	31.63	80.29
Interest expense	1,039.89	845.43
Provision for doubtful trade receivables	81.26	97.02
Provision for advances & other receivables	82.74	-
Interest income	(86.88)	(106.28)
Liabilities no longer required written back	(26.68)	(10.84)
Share of net profit of associate accounted for using the equity method	(65.12)	(18.08)
Operating profit before working capital changes	**5,930.49**	**5,068.19**
Net changes in working capital		
(Increase) in inventories	(747.59)	(68.20)
Decrease/ (Increase) in trade receivables	229.78	(668.90)
Decrease in loans	13.28	4.34
(Increase) in other financial assets	(194.69)	(103.10)
Decrease / (Increase) in non-financial assets	533.68	(581.70)
(Decrease) in trade payables	(18.52)	(2,151.07)
Increase in other financial liabilities	1,170.19	1,712.35
Increase / (Decrease) Increase in provisions	8.64	(1.47)
(Decrease) / Increase in non-financial liabilities	(1,225.54)	378.06
Cash generated from operations	**5,699.72**	**3,588.50**
Net income tax paid (net of refunds)	(765.56)	(340.95)
Net cash generated from operating activities (A)	**4,934.16**	**3,247.55**
B. Cash flow from investing activities		
Purchase of property, plant and equipment and intangible assets (including capital advances)	(5,473.70)	(3,788.41)
Proceeds from disposal of property, plant and equipment	37.80	55.90
Investment in bank deposits (net)	15.86	15.36
Interest received	88.98	60.39
Investment made in Associate	(268.92)	-
Proceeds from sale of investment in Associate	1.64	
Net cash used in investing activities (B)	**(5,598.34)**	**(3,656.76)**
C. Cash flow from financing activities		
Proceeds from issue of shares	-	6,290.00
Proceeds from long-term borrowings	892.50	-
Repayment of long-term borrowings	(1,015.50)	(1,079.78)
Proceeds from / (Repayments of) short tem borrowings (net)	1,291.17	(3,000.93)
Repayment of principal amount of Lease liability	(103.23)	(79.25)
Repayment of interest amount on Lease liability	(58.14)	(13.58)
Interest paid	(959.95)	(833.73)
Dividend paid	(193.67)	(104.17)
Net cash (used) in / generated from financing activities (C)	**(146.82)**	**1,178.56**
Net (Decrease) / Increase in cash and cash equivalents (A + B + C)	**(811.00)**	**769.35**
Cash and cash equivalents at the beginning of the year	1,017.56	248.21
Cash and cash equivalents at the end of the year	**206.56**	**1,017.56**
Cash and cash equivalents as per Balance sheet	**206.56**	**1,017.56**

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Notes to the consolidated financial results for the quarter and year ended 31 March 2025

1 The above financial results has been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the companies (Indian Accounting Standards) Rules,2015, and other accounting principles generally accepted in India, and is in compliance with presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, (as amended) ('Listing Regulations').

2 The above consolidated financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28 May 2025.

3 The Board of Directors, in its meeting held on 28 May 2025, proposed a final dividend of 15% (₹ 1.5 per equity share) for the financial year ended 31 March 2025. The proposal is subject to the approval of shareholders at the upcoming Annual General Meeting and if approved would result in a cash outflow of ₹ 195 lakhs.

4 The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year ended 31 March 2025 and 31 March 2024 and the published year to date figures up to third quarter of the financial year.

5 The Company pursuant to the Board meeting held on 23 May 2025, considered the issue of equity shares not exceeding 7,00,000 shares to Yuken Kogyo Company Limited, Japan, promoter of the Company at an issue price payable in cash, not less than the floor price computed as on relevant date, as determined in accordance with Chapter V of the SEBI (ICDR) Regulations, 2018, on Preferential Basis as per the provisions of SEBI (ICDR) Regulations, 2018, as amended subject to the approval of shareholders.

6 The previous period / year figures have been regrouped or reclassified wherever necessary to conform to the regulatory requirements.

C P RANGACHAR
Digitally signed by C P RANGACHAR
Date: 2025.05.28 15:12:28 +05'30'

Place: Bengaluru
Date: 28 May 2025

C P Rangachar
Managing Director

YUKEN INDIA LIMITED
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Consolidated segment-wise revenue, results, assets and liabilities for the quarter and year ended 31 March 2025

Particulars	Quarter ended			Year ended	
	31 March 2025	31 December 2024	31 March 2024	31 March 2025	31 March 2024
	Audited Refer note 5	Unaudited	Audited Refer note 5	Audited	Audited
Segment revenue (sales and other operating income)					
(a) Hydraulic business	10,572.27	9,227.86	10,500.85	39,189.13	36,596.97
(b) Foundry business	2,566.73	2,168.98	2,241.86	9,375.21	8,543.14
Total segment revenue	**13,139.00**	**11,396.84**	**12,742.71**	**48,564.34**	**45,140.11**
Less: Inter segment revenue	673.90	712.19	819.54	2,828.71	2,886.49
Net segment revenue	**12,465.10**	**10,684.65**	**11,923.17**	**45,735.63**	**42,253.62**
Other income	94.04	123.78	150.29	373.75	509.09
Total income	**12,559.14**	**10,808.43**	**12,073.46**	**46,109.38**	**42,762.71**
Segment results (Profit before tax and interest)					
(a) Hydraulic business	1,778.86	1,543.91	1,863.37	6,507.25	5,776.63
(b) Foundry business	418.67	258.42	245.27	1,225.48	787.17
Total segment results	**2,197.53**	**1,802.33**	**2,108.64**	**7,732.73**	**6,563.80**
Less: Inter segment eliminations	(77.64)	(10.48)	(13.87)	(95.87)	(81.54)
Net segment results	**2,119.89**	**1,791.85**	**2,094.77**	**7,636.86**	**6,482.26**
Less: Finance costs	325.78	305.80	198.40	1,039.89	845.43
Less: Other unallocable expense net of unallocable income	905.10	844.51	809.99	3,495.18	2,958.81
Total profit before tax, share of profit from associates	**889.01**	**641.54**	**1,086.38**	**3,101.79**	**2,678.02**

Notes on segment information:

1 The Managing Director of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by Ind AS 108, "Operating Segments." The CODM evaluates the Company performance and allocates resources based on hydraulic business performance and foundry business performance. Accordingly, the segment information has been presented.

2 Assets and liabilities used in the Company's business are not identified to any of the operating segments, as they can be used interchangeably between segments.

3 Segment revenue and segment results represent amounts identifiable to each of the segments. Segment revenue includes revenue from operations, other operating income and other income. Other "unallocable expense net of unallocable income" mainly includes interest income ,expenses on common services and corporate expenses not directly identifiable to individual segments.

4 The Company has presented the consolidated segment information. Accordingly, in terms of Paragraph 4 of Ind AS 108 'Operating Segments', no disclosures related to segments are presented for the standalone financial results.

5 The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year ended 31 March 2025 and 31 March 2024 and the published year to date figures up to third quarter of the financial year.

C P RANGACHAR
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Date: 2025.05.28 15:14:09 +05'30'

Place: Bengaluru
Date: 28 May 2025

C P Rangachar
Managing Director

Walker Chandiok & Co LLP
5th Floor, No.65/2, Block "A",
Bagmane Tridib, Bagmane
Tech Park, C V Raman Nagar, Bengaluru
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Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Yuken India Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of Yuken India Limited ('the Company') for the year ended 31 March 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing 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 Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.

8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

   - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit 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 control 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 in place an adequate internal financial controls with reference to financial statements 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 the Board of Directors;
   - Conclude on the appropriateness of the Board of Directors' 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 Statement 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; and
   - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

9. 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.

10. 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

Other Matter

11. The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013

LOKESH KHEMKA Digitally signed by LOKESH KHEMKA Date: 2025.05.28 15:26:31 +05'30'

Lokesh Khemka
Partner
Membership No.: 067878
UDIN: 25067878BMOOXX2662

Bengaluru
28 May 2025

Friendly Intelligent Powerful! Hydraulics Depend on us

YUKEN INDIA LIMITED

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CIN: L29150KA1976PLC003017
Website: www.yukenindia.com

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Statement of Standalone Financial Results for the quarter and year ended 31 March 2025

(₹ in lakhs, except per share data)

	Particulars	Quarter ended			Year ended	
		31 March 2025	31 December 2024	31 March 2024	31 March 2025	31 March 2024
		Audited (Refer note 4)	Unaudited	Audited (Refer note 4)	Audited	Audited
I	Revenue from operations	10,238.59	9,356.82	10,385.54	39,246.34	36,396.92
II	Other income	108.37	147.50	223.76	446.69	700.86
III	**Total revenue (I + II)**	**10,346.96**	**9,504.32**	**10,609.30**	**39,693.03**	**37,097.78**
IV	**EXPENSES**					
	(a) Cost of materials consumed	4,909.96	4,840.72	5,570.82	19,576.83	19,304.63
	(b) Purchases of stock-in-trade	470.90	542.79	677.37	2,004.05	2,149.97
	(c) Changes in stock of finished goods, work-in-progress and stock-in-trade	473.56	(286.30)	(396.73)	221.19	(515.79)
	(d) Employee benefits expense	1,317.60	1,287.42	1,105.79	5,124.53	4,379.12
	(e) Finance costs	184.96	242.73	123.07	711.43	619.07
	(f) Depreciation and amortization expense	328.30	323.02	251.88	1,246.65	944.00
	(g) Other expenses	2,126.80	2,158.42	2,371.48	9,011.45	8,121.11
	Total expenses (IV)	**9,812.08**	**9,108.80**	**9,703.68**	**37,896.13**	**35,002.11**
V	**Profit before tax (III - IV)**	**534.88**	**395.52**	**905.62**	**1,796.90**	**2,095.67**
VI	**Tax expense/(benefit)**					
	(a) Current tax (income)/charge	(106.45)	58.51	188.97	117.94	446.86
	(b) Current tax of earlier years	-	316.95	-	316.95	-
	(c) Deferred tax charge	136.60	95.75	74.41	300.48	189.52
	(d) Deferred tax income for earlier years	-	(322.47)	-	(322.47)	-
	Total tax expense (VI)	**30.15**	**148.74**	**263.38**	**412.90**	**636.38**
VII	**Profit after tax from operations (V - VI)**	**504.73**	**246.78**	**642.24**	**1,384.00**	**1,459.29**
VIII	Remeasurement losses on defined benefit plan	108.32	-	53.47	108.32	53.47
IX	Income tax effect on the above item	(13.93)	-	(19.26)	(13.93)	(19.26)
X	**Other comprehensive income net of tax (VIII+IX)**	**94.39**	**-**	**34.21**	**94.39**	**34.21**
XI	**Total comprehensive income for the period (VII-X)**	**410.34**	**246.78**	**608.03**	**1,289.61**	**1,425.08**
XII	**Paid up equity share capital** (13,000,000 shares of face value of ₹ 10 per share)	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
XIII	**Other equity**				27,324.96	26,230.36
XIV	**Earnings per equity share (not annualised) :**					
	(a) Basic	3.88	1.90	4.94	10.65	11.44
	(b) Diluted	3.88	1.90	4.94	10.65	11.44

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Statement of Financial Position as at 31 March 2025

(₹ in lakhs)

Particulars	As at 31 March 2025	As at 31 March 2024
	Audited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	17,214.85	13,664.06
Right-of-use assets	623.66	132.45
Investment property	854.62	1,767.01
Capital work in progress	511.88	1,349.95
Other intangible assets	251.32	230.08
Financial assets:		
(i) Investments	1,211.41	1,211.49
(ii) Loans	20.65	37.89
(iii) Other financial assets	7.70	70.06
Other non-current assets	1,074.87	501.55
Non Current tax assets	281.40	-
Total non-current assets - (I)	**22,052.36**	**18,964.54**
Current assets		
Inventories	6,113.72	6,543.85
Financial assets:		
(i) Trade receivables	11,431.29	10,755.69
(ii) Cash and cash equivalents	149.39	985.77
(iii) Bank balances other than cash and cash equivalents	50.56	61.41
(iv) Loans	39.99	21.91
(v) Other financial assets	158.53	303.62
Investments held for sale	-	1.56
Current tax assets	-	189.89
Other current assets	4,311.32	4,542.81
Total current assets - (II)	**22,254.80**	**23,406.51**
Total Assets (I + II)	**44,307.16**	**42,371.05**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,300.00	1,300.00
Other equity	27,324.96	26,230.36
Total equity - (I)	**28,624.96**	**27,530.36**
LIABILITIES		
Non-current liabilities		
Financial liabilities:		
(i) Borrowings	-	519.06
(ii) Lease liabilities	153.01	62.69
(iii) Other financial liabilities	7.41	8.11
Provisions	238.44	91.86
Deferred tax liabilities (net)	751.00	786.92
Total non-current liabilities - (II)	**1,149.86**	**1,468.64**
Current liabilities		
Financial liabilities:		
(i) Borrowings	6,419.06	5,245.42
(iii) Lease liabilities	84.32	60.75
(ii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	1,072.88	1,305.13
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,994.77	2,338.81
(iv) Other financial liabilities	4,086.72	3,000.91
Provisions	382.92	423.19
Other current liabilities	491.67	997.84
Total current liabilities - (III)	**14,532.34**	**13,372.05**
Total Equity and liabilities (I + II + III)	**44,307.16**	**42,371.05**

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Statement of Standalone Cash Flows for the year ended 31 March 2025

(₹ in lakhs)

Particulars	Year ended 31 March 2025 Audited	Year ended 31 March 2024 Audited
A. Cash flow from operating activities		
Profit before tax	**1,796.90**	**2,095.67**
Adjustments for:		
Depreciation and amortisation expenses	1,165.62	875.01
Depreciation on right of use assets	81.03	68.99
Net unrealised exchange (gain)/loss	(14.75)	12.48
Loss on sale of assets scrapped	10.57	0.76
Interest expense	711.43	619.07
Provision for doubtful trade receivables	81.26	97.02
Provision for advances & other receivables	82.74	-
Bad debts written off	-	68.95
Interest income	(75.38)	(106.28)
Guarantee commission income	(48.06)	(58.49)
Profit on sale of assets	-	(1.83)
Liabilities no longer required written back	-	(4.86)
Operating profit before working capital changes	**3,791.36**	**3,666.49**
Net changes in working capital		
Decrease / (Increase) in inventories	430.13	(463.27)
(Increase) in trade receivables	(756.86)	(579.74)
(Increase) / Decrease in loans	(0.84)	12.62
(Increase) in other financial assets	(14.26)	(70.16)
Decrease / (Increase) in other assets	199.91	(728.38)
(Decrease) in trade payables	(561.54)	(1,587.84)
Increase in other financial liabilities	1,122.78	1,759.99
(Decrease) in provisions	(2.01)	(34.29)
(Decrease) / Increase in non-financial liabilities	(506.17)	516.82
Cash generated from operations	**3,702.50**	**2,492.24**
Net income tax paid (net of refunds)	(561.94)	(197.65)
Net cash generated from operating activities (A)	**3,140.56**	**2,294.59**
B. Cash flow from investing activities		
Purchase of property, plant and equipment and intangible assets (including capital advances)	(3,760.92)	(3,052.68)
Proceeds from disposal of property, plant and equipment	7.11	32.43
Investment in bank deposits (net)	16.05	15.36
Proceeds from sale of investment in Associate	1.64	-
Interest received	77.48	60.39
Net cash used in investing activities (B)	**(3,658.64)**	**(2,944.50)**
C. Cash flow from financing activities		
Proceeds from issue of shares	-	6,290.00
Repayment of long-term borrowings	(519.06)	(796.56)
Proceeds from / (Repayments of) short term borrowings (net)	1,173.64	(3,262.71)
Repayment of principal amount on lease liability	(89.23)	(79.25)
Repayment of interest amount on lease liability	(14.08)	(13.58)
Interest paid	(675.91)	(606.49)
Dividend paid	(193.66)	(104.16)
Net cash (used in) / generated from financing activities (C)	**(318.30)**	**1,427.25**
Net (Decrease) / Increase in cash and cash equivalents (A + B + C)	**(836.38)**	**777.34**
Cash and cash equivalents at the beginning of the year	985.77	208.43
Cash and cash equivalents at the end of the year	**149.39**	**985.77**
Cash and cash equivalents as per Standalone Balance Sheet	**149.39**	**985.77**

YUKEN INDIA LIMITED
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Notes to the standalone financial results for the quarter and year ended 31 March 2025

1 The above financial results has been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the companies (Indian Accounting Standards) Rules,2015, and other accounting principles generally accepted in India, and is in compliance with presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, (as amended) ('Listing Regulations').

2 The above standalone financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28 May 2025. The Statutory Auditors of the Company have carried out audit of the above standalone financial results.

3 The Board of Directors, in its meeting held on 28 May 2025, proposed a final dividend of 15 **%** (₹ 1.5 per equity share) for the financial year ended 31 March 2025. The proposal is subject to the approval of shareholders at the upcoming Annual General Meeting and if approved would result in a cash outflow of ₹ 195 lakhs.

4 The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year ended 31 March 2025 and 31 March 2024 and the published year to date figures up to third quarter of the financial year.

5 The Company pursuant to the Board meeting held on 23 May 2025, considered the issue of equity shares not exceeding 7,00,000 shares to Yuken Kogyo Company Limited, Japan, promoter of the Company at an issue price payable in cash, not less than the floor price computed as on relevant date, as determined in accordance with Chapter V of the SEBI (ICDR) Regulations, 2018, on Preferential Basis as per the provisions of SEBI (ICDR) Regulations, 2018, as amended subject to the approval of shareholders.

6 The Company has presented the segment information in its consolidated financial results in accordance with Paragraph 4 of Ind AS 108 ‘Operating Segments’. Thus, no disclosures related to segment information are presented in its standalone financial results.

7 The previous period / year figures have been regrouped or reclassified wherever necessary to conform to the regulatory requirements.

C P RANGACHAR

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Date: 2025.05.28 15:15:15 +05'30'

Place: Bengaluru
Date: 28 May 2025

C P Rangachar
Managing Director