

L.G.BALAKRISHNAN & BROS LIMITED
6/16/13 Krishnarayapuram Road, Ganapathy, Coimbatore - 641 006
CIN NO.L29191TZ1956PLC000257

STATEMENT OF STANDALONE/CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31-03-2025

Rs. In Lakhs

Sl. No.	Particulars	Quarter ended			Year ended		Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
		STANDALONE					CONSOLIDATED				
1	Revenue from operations	60,579.35	62,328.95	57,890.96	2,39,074.42	2,23,104.29	66,917.36	67,689.61	60,695.69	2,57,828.74	2,34,604.59
2	Other Income	1,452.09	1,176.62	1,167.93	5,453.27	4,911.55	1,544.65	1,169.65	1,198.98	5,522.80	4,942.60
3	Total Income (1) + (2)	62,031.44	63,505.57	59,058.89	2,44,527.69	2,28,015.84	68,462.01	68,859.26	61,894.67	2,63,351.54	2,39,547.19
4	Expenses										
	(a) Cost of materials consumed	25,952.58	26,828.70	24,490.70	1,04,222.76	99,516.04	29,739.47	30,873.30	26,028.75	1,15,485.09	1,05,162.81
	(b) Purchases of stock-in-trade	-	-	-	-	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(436.24)	132.66	646.03	(1,180.06)	1,419.09	(499.07)	(989.11)	330.01	(2,596.02)	1,650.24
	(d) Employee benefits expense	10,296.21	9,852.71	8,995.53	38,545.55	33,170.28	11,330.21	10,895.79	9,712.73	42,671.49	36,160.12
	(e) Finance costs	246.37	163.44	253.04	812.27	719.04	338.04	217.01	281.31	1,017.97	807.72
	(f) Depreciation and amortisation expense	2,287.84	2,227.77	1,971.67	8,493.78	7,270.34	2,463.53	2,395.15	2,144.90	9,152.84	7,795.42
	(g) Other expenses	14,812.41	14,594.78	13,921.48	56,882.63	50,344.49	16,143.02	15,545.72	14,527.03	60,783.71	52,180.21
	(h) Total expenses (a) to (g)	53,159.17	53,800.06	50,278.45	2,07,776.93	1,92,439.28	59,515.20	58,937.86	53,024.73	2,26,515.08	2,03,756.52
5	Profit/(Loss) before exceptional items and tax (3-4)	8,872.27	9,705.51	8,780.44	36,750.76	35,576.56	8,946.81	9,921.40	8,869.94	36,836.46	35,790.67
6	Exceptional Items (Refer Note.4)	1,257.96	-	422.16	2,302.66	680.67	1,257.96	-	422.16	2,302.66	680.67
7	Profit/(Loss) before tax (5 + 6)	10,130.23	9,705.51	9,202.60	39,053.42	36,257.23	10,204.77	9,921.40	9,292.10	39,139.12	36,471.34
8	Tax expense										
	(a) Current tax	2,181.91	2,505.57	2,378.34	9,629.13	9,566.53	2,171.17	2,505.60	2,378.38	9,632.07	9,581.39
	(b) Deferred tax	691.01	(111.39)	131.57	358.08	(259.63)	(369.09)	(111.39)	131.57	(702.02)	(259.63)
9	Net Profit/(Loss) for the period (7-8)	7,257.31	7,311.33	6,692.69	29,066.21	26,950.33	8,402.69	7,527.19	6,782.15	30,209.07	27,149.58
10	Share of profit of associate	-	-	-	-	-	-	-	-	-	-
11	Net Profit/(Loss) after taxes and share of profit of associate (9+10)	7,257.31	7,311.33	6,692.69	29,066.21	26,950.33	8,402.69	7,527.19	6,782.15	30,209.07	27,149.58
	Net profit/(Loss) attributable to:										
	(a) Owners	-	-	-	-	-	8,403.71	7,529.89	6,785.98	30,210.50	27,134.21
	(b) Non Controlling interest	-	-	-	-	-	(1.02)	(2.70)	(3.84)	(1.43)	15.37
12	Other comprehensive Income, net of Income-tax										
	(a) Items that will not be reclassified to Profit or Loss	(3,851.04)	(1,171.98)	205.90	(3,125.67)	3,836.77	(3,854.12)	(1,171.98)	200.10	(3,134.55)	3,830.97
	(b) Items that will be reclassified to Profit or Loss	-	-	-	-	-	34.76	18.66	2.54	60.51	27.82
	Total other comprehensive income, net of income-tax	(3,851.04)	(1,171.98)	205.90	(3,125.67)	3,836.77	(3,819.36)	(1,153.32)	202.64	(3,074.04)	3,858.79
13	Total comprehensive income for the period (11 + 12)	3,406.27	6,139.35	6,898.59	25,940.54	30,787.10	4,583.33	6,373.87	6,984.79	27,135.03	31,008.36



Sl. No.	Particulars	Rs. In Lakhs									
		Quarter ended			Year ended		Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
		STANDALONE					CONSOLIDATED				
	Total comprehensive income attributable to:										
	(a) Owners	-	-	-	-	-	4,584.35	6,376.57	6,988.63	27,136.46	30,993.00
	(b) Non Controlling interest	-	-	-	-	-	(1.02)	(2.70)	(3.84)	(1.43)	15.37
14	Paid up Equity Share Capital [Face Value Rs.10/-]	3,189.24	3,189.24	3,139.24	3,189.24	3,139.24	3,189.24	3,189.24	3,139.24	3,189.24	3,139.24
15	Reserves (excluding Revaluation Reserves as shown in the Audited Balance Sheet of the previous year)				1,58,666.24	1,31,286.94				1,60,978.84	1,33,393.79
16	Earnings per equity share (Rs.)										
	(i) Basic	22.76*	22.92*	21.32*	91.83	85.85	26.35*	23.61*	21.62*	95.44	86.44
	(ii) Diluted	22.76*	22.92*	21.32*	91.83	85.85	26.35*	23.61*	21.62*	95.44	86.44
	* not annualised										
	See accompanying notes to the Financial Results										

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Sl. No.	Particulars	Rs. In Lakhs									
		Quarter ended			Year ended		Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
		STANDALONE					CONSOLIDATED				
1	Segment Revenue										
	(Net Sale/Income from operations)										
a)	Transmission	50,579.10	52,842.99	47,986.76	1,98,904.46	1,85,139.54	50,579.10	52,842.99	47,986.75	1,98,904.46	1,85,139.53
b)	Metal Forming	10,000.25	9,485.96	9,904.20	40,169.96	37,964.75	16,338.26	14,846.62	12,708.94	58,924.28	49,465.06
	Total	60,579.35	62,328.95	57,890.96	2,39,074.42	2,23,104.29	66,917.36	67,689.61	60,695.69	2,57,828.74	2,34,604.59
	Less: Inter segment revenue		-	-	-	-		-	-	-	-
	Net Sales/Income from operations	60,579.35	62,328.95	57,890.96	2,39,074.42	2,23,104.29	66,917.36	67,689.61	60,695.69	2,57,828.74	2,34,604.59
2	Segment Results										
	(Profit/(Loss) before tax and interest)										
a)	Transmission	8,167.16	9,350.55	7,741.92	34,057.95	31,682.08	8,167.16	9,350.55	7,741.92	34,057.95	31,682.08
b)	Metal Forming	1,363.50	941.05	1,672.45	5,173.20	5,816.44	1,529.72	1,210.51	1,790.22	5,464.60	6,119.23
	Total	9,530.66	10,291.60	9,414.37	39,231.15	37,498.52	9,696.88	10,561.06	9,532.14	39,522.55	37,801.31
	Less: (i) Interest	246.37	163.44	253.04	812.27	719.04	338.04	217.01	281.31	1,017.97	807.72
	(ii) Other unallocable (income) / expenditure (net)	(845.94)	422.65	(41.27)	-634.54	522.25	(845.94)	422.65	(41.27)	(634.54)	522.25
	Total Profit/(Loss) Before Tax	10,130.23	9,705.51	9,202.60	39,053.42	36,257.23	10,204.78	9,921.40	9,292.10	39,139.12	36,471.34



SI. No.	Particulars	Quarter ended			Year ended		Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
		STANDALONE					CONSOLIDATED				
3	Segment Assets										
a)	Transmission	1,51,657.58	1,45,090.04	1,26,051.95	1,51,657.58	1,26,051.95	1,51,657.58	1,45,090.04	1,26,051.95	1,51,657.58	1,26,051.95
b)	Metal Forming	33,557.51	33,435.80	30,713.18	33,557.51	30,713.18	52,506.60	49,995.68	43,879.52	52,506.60	43,879.52
c)	Unallocated	60,956.64	63,320.80	60,421.97	60,956.64	60,421.97	52,817.80	55,142.08	53,734.71	52,817.80	53,734.71
	Total	2,46,171.73	2,41,846.64	2,17,187.10	2,46,171.73	2,17,187.10	2,56,981.98	2,50,227.80	2,23,666.18	2,56,981.98	2,23,666.18
4	Segment Liabilities										
a)	Transmission	36,206.99	35,186.99	33,075.72	36,206.99	33,075.72	36,206.99	35,186.99	33,075.72	36,206.99	33,075.72
b)	Metal Forming	11,151.25	11,694.74	11,180.99	11,151.25	11,180.99	15,188.32	16,361.85	13,707.04	15,188.32	13,707.04
c)	Unallocated	11,873.11	11,430.79	11,124.91	11,873.11	11,124.91	15,137.77	12,808.60	12,765.34	15,137.77	12,765.35
	Total	59,231.35	58,312.52	55,381.62	59,231.35	55,381.62	66,533.08	64,357.44	59,548.10	66,533.08	59,548.11
5	Capital Employed										
a)	Transmission	1,15,450.59	1,09,903.05	92,976.23	1,15,450.59	92,976.23	1,15,450.59	1,09,903.05	92,976.23	1,15,450.59	92,976.23
b)	Metal Forming	22,406.26	21,741.06	19,532.19	22,406.26	19,532.19	37,318.28	33,633.83	30,172.48	37,318.28	30,172.48
c)	Unallocated	49,083.53	51,890.01	49,297.06	49,083.53	49,297.06	37,680.03	42,333.48	40,969.37	37,680.03	40,969.36
	Total	1,86,940.38	1,83,534.12	1,61,805.48	1,86,940.38	1,61,805.48	1,90,448.90	1,85,870.36	1,64,118.08	1,90,448.90	1,64,118.07



Statement of Assets and Liabilities

PARTICULARS	As at		As at	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	Audited	Audited	Audited	Audited
	Standalone		Consolidated	
A ASSETS				
1 Non-current assets				
Property, Plant and Equipments	68,843.88	49,090.16	74,020.39	53,075.24
Capital work-in-progress	1,199.72	3,248.53	2,241.23	4,700.88
Investment Property	46.85	49.18	46.85	49.18
Goodwill on Consolidation	-	-	2,661.04	2,609.15
Right of use Asset	4,347.29	1,347.01	4,386.37	1,386.09
Other Intangible assets	106.31	144.94	106.31	144.94
Financial assets				
(i) Investments	23,672.36	24,518.85	15,278.36	17,624.95
(ii) Other financial assets	29,136.34	30,832.45	29,136.34	30,832.45
Other non-current assets	3,466.14	2,073.58	3,547.28	2,073.58
	1,30,818.89	1,11,304.70	1,31,424.17	1,12,496.46
2 Current assets				
Inventories	39,294.13	36,394.07	43,218.42	38,914.34
Financial assets				
(i) Trade receivables	29,184.16	27,984.63	32,122.01	30,049.16
(ii) Cash and cash equivalents	1,214.76	1,009.84	1,259.21	1,703.88
(iii) Other bank balances	38,290.74	34,299.43	40,949.30	34,300.48
(iv) Loans	0.00	500.00	0.00	0.00
(v) Other financial assets	4,012.13	2,475.53	4,148.91	2,660.99
Current tax Asset(Net)	206.00	-	461.15	206.62
Other current assets	3,150.92	3,218.90	3,398.81	3,334.25
	1,15,352.84	1,05,882.40	1,25,557.81	1,11,169.72
3 Asset held for Sale	0.00	0.00	0.00	0.00
Total Assets	2,46,171.73	2,17,187.10	2,56,981.98	2,23,666.18



PARTICULARS	As at		As at	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	Audited	Audited	Audited	Audited
	Standalone		Consolidated	
B EQUITY AND LIABILITIES				
1 Equity				
Share capital	3,189.24	3,139.24	3,189.24	3,139.24
Other Equity	1,83,751.14	1,58,666.24	1,87,259.66	1,60,978.84
Equity Attributable to Owners of the Company	1,86,940.38	1,61,805.48	1,90,448.90	1,64,118.08
Non-controlling interest	-	-	254.65	252.92
Total Equity	1,86,940.38	1,61,805.48	1,90,703.55	1,64,371.00
2 Liabilities				
Non-current liabilities				
Financial Liabilities				
(i) Borrowings	1,141.42	897.71	5,053.11	1,850.81
(ia) Lease Liabilities	1,156.52	1,106.26	1,163.10	1,129.98
Provisions	1,602.95	1,516.24	1,614.48	1,532.51
Deferred tax liabilities	2,154.80	1,948.46	1,094.70	1,948.46
Total Non-current Liabilities	6,055.69	5,468.67	8,925.39	6,461.76
3 Current liabilities				
Financial Liabilities				
(i) Borrowings	8,576.90	7,611.48	8,983.31	8,097.83
(ia) Lease Liabilities	503.32	424.53	521.16	443.06
(ii) Trade payables	25,235.81	23,748.15	28,568.75	25,813.77
(iii) Other financial liabilities	15,464.23	15,219.83	15,684.49	15,390.20
Other current liabilities	3,336.04	2,809.25	3,531.66	2,980.46
Provision	59.36	41.93	63.67	50.33
Current tax Liabilities(Net)	0.00	57.78	0.00	57.78
Total Current Liabilities	53,175.66	49,912.95	57,353.04	52,833.42
Total Liabilities	2,46,171.73	2,17,187.10	2,56,981.98	2,23,666.18

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Statement of Standalone Cashflow for the year ended 31 March, 2025

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	Audited	Audited
A. Cash flow from operating activities		
Net Profit before Tax	39,053.42	36,257.23
Adjustments for:		
Depreciation	8,493.78	7,270.34
Provision for Doubtful Debts	(40.70)	(125.70)
Profit/Loss on sale of assets	(1,057.71)	304.20
Assets condemned/Written off	61.84	29.67
Interest and Finance Charges	812.27	719.04
Interest Income	(4,772.36)	(4,275.50)
Dividend Income	(50.14)	(49.84)
Net unrealised exchange difference	(109.60)	(91.16)
	3,337.38	3,781.05
Operating profit before working capital changes	42,390.79	40,038.28
Changes in Working Capital		
Provisions - Non Current	86.71	187.28
Other Financial Assets - Non Current	(93.89)	(120.10)
Other Non Current Assets	(1,392.56)	(599.41)
Inventories	(2,900.06)	1,313.10
Trade Receivables	(1,046.96)	(2,401.09)
Loan	500.00	(500.00)
Other Financial Assets - Current	3.27	(15.38)
Other Current Assets	(262.86)	(967.43)
Trade Payables	1,485.44	4,891.94
Other financial liabilities	190.58	1,972.68
Current Liabilities	526.79	360.12
Provisions - Current	17.43	1.48
	(2,886.11)	4,123.18
Cash generated from operations	39,504.69	44,161.47
Income tax paid, net of refunds received	(9,892.91)	(9,598.06)
Net Cash generated from operating activities (A)	29,611.78	34,563.41
B. Cash flow from Investing activities		
Capital expenditure, including capital advances	(28,592.57)	(13,112.29)
Investment in subsidiary	(1,500.09)	(3,636.77)
Investment in Others	(600.00)	(59.31)
Proceeds from sale of fixed assets	1,085.19	563.43
Bank Balances not considered as cash and cash equivalents	(2,201.31)	(17,275.35)
Dividend income	50.14	49.84
Interest Income	3,232.47	2,948.21
Net cash used in Investing activities (B)	(28,526.16)	(30,522.24)

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Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	Audited	Audited
C. Cash flow from financing activities		
Interest and Finance Charges	(682.20)	(616.98)
Dividend Paid	(5,596.81)	(5,001.73)
Proceeds from Preferential Share warrant	4,845.00	1,615.00
Lease Payments	(655.81)	(509.00)
Borrowings - Current and Non-current (Net)	1,209.13	230.23
Net cash used in financing activities (C)	(880.70)	(4,282.48)
Net (decrease)/increase in cash and cash equivalents (A) + (B) + (C)	204.91	(241.31)
Cash and Cash Equivalents at the beginning of the year	1,009.84	1,251.15
Cash and Cash Equivalents at the end of the year	1,214.75	1,009.84

Statement of Consolidated Cashflow for the year ended 31 March, 2025

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	Audited	Audited
A. Cash flow from operating activities		
Net Profit before Tax	39,139.12	36,471.34
Adjustments for:		
Depreciation	9,152.84	7,795.42
Provision for Doubtful Debts	(40.70)	(125.70)
Profit/Loss on sale of assets	(1,058.86)	304.20
Assets condemned/Written off	61.84	29.67
Interest and Finance Charges	1,017.97	807.72
Interest Income	(4,839.56)	(4,276.02)
Dividend Income	(50.14)	(49.84)
Net unrealised exchange difference	(109.60)	(91.16)
	4,133.79	4,394.29
Operating profit before working capital changes	43,272.91	40,865.63
Changes in Working Capital		
Provisions - Non Current	81.97	(116.25)
Other Financial Assets - Non Current	(93.89)	(120.11)
Other Non Current Assets	(1,473.70)	(599.40)
Inventories	(4,304.08)	1,091.33
Trade Receivables	(1,920.28)	(2,576.27)
Other Financial Assets - Current	51.91	(200.75)
Other Current Assets	(404.28)	(1,047.76)
Trade Payables	2,764.54	4,271.91
Other financial liabilities	240.47	1,998.36
Current Liabilities	551.20	531.33
Provisions - Current	13.34	9.88
	(4,492.80)	3,242.26
Cash generated from operations	38,780.11	44,107.89
Income tax paid, net of refunds received	(9,944.38)	(9,833.33)
Net Cash generated from operating activities (A)	28,835.73	34,274.57



Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	Audited	Audited
B. Cash flow from Investing activities		
Capital expenditure, including capital advances	(30,019.01)	(16,166.08)
Investment in Others	(600.00)	(59.31)
Proceeds from sale of fixed assets	1,073.12	563.42
Bank Balances not considered as cash and cash equivalents	(4,858.82)	(17,276.41)
Dividend income	50.14	49.84
Interest Income	3,299.72	2,948.63
Net cash used in Investing activities (B)	(31,054.85)	(29,939.93)
C. Cash flow from financing activities		
Interest and Finance Charges	(887.90)	(705.67)
Dividend Paid	(5,596.81)	(5,001.87)
Proceeds from Preferential Share warrant	4,845.00	1,615.00
Lease payments	(673.62)	(508.85)
Borrowings - Current and Non-current (Net)	4,087.78	600.77
Net cash used in financing activities (C)	1,774.45	(4,000.62)
Net (decrease)/increase in cash and cash equivalents (A) + (B) + (C)	(444.67)	334.02
Cash and Cash Equivalents at the beginning of the year	1,703.88	1,369.86
Cash and Cash Equivalents at the end of the half-year	1,259.21	1,703.88

Notes:

- 1 The consolidated / standalone financial results of the Company for the year ended 31st March, 2025 have been reviewed by the Audit Committee at their meeting held on 30th April, 2025 and have been approved by the Board of Directors at its meeting held on 30th April, 2025.
- 2 The above financial results of the Company for the year ended 31st March, 2025 have been audited by the Statutory Auditors.
- 3 The Consolidated Financial Results includes the financial results of the subsidiaries namely, LGB-USA INC & GFM Acquisition LLC. and LGB Steel Private Limited (Formerly known as RSAL Steel Private Limited).
- 4 Exceptional item represents Profit on Sale of Land and Building (Compulsory acquisition by the Govt.) and Subsidy received.
- 5 Consequent to the allotment of shares against Preferential share warrants during the year, the Earnings Per Share of Rs.10/- each has been calculated and presented on pro-rated basis for the period, in accordance with Indian Accounting Standard (Ind AS 33) Earnings per Share.
- 6 The Board of Directors of the company at its meeting held on 30th April 2025 have proposed a dividend of Rs. 20/- per equity share of Rs.10/-each. (200% on the face value of Rs.10/- each). As per Ind AS 10, the company has not accounted for proposed dividend as liability.
- 7 The Code on Social Security 2020 has been notified in the Official Gazette on 29th September 2020. The effective date from which the changes are applicable is yet to be notified and the rules are yet to be framed. Impact, if any of the change will be assessed and accounted in the period in which the said Code becomes effective and the rules framed thereunder are published.
- 8 Previous period figures have been regrouped/reclassified to make them comparable with those of current period.

By order of the Board
For L.G.BALAKRISHNAN & BROS LIMITED

B.VIJAYAKUMAR
EXECUTIVE CHAIRMAN



COIMBATORE
30.04.2025