

STATEMENT OF STANDALONE/CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE HALF-YEAR ENDED 30-09-2025

Rs. In Lakhs

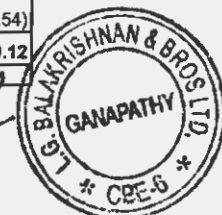
Sl. No.	Particulars	Quarter ended			Half-year ended		Year ended	Quarter ended			Half-year ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
		STANDALONE						CONSOLIDATED					
1	Revenue from operations	71,442.44	59,246.04	62,367.23	1,30,688.48	1,16,166.12	2,39,074.42	78,702.27	65,704.51	66,092.62	1,44,406.78	1,23,221.77	2,57,828.74
2	Other Income	1,347.68	1,490.56	1,403.48	2,838.24	2,824.56	5,453.27	1,450.61	1,515.51	1,396.47	2,966.12	2,808.50	5,522.80
3	Total Income (1) + (2)	72,790.12	60,736.60	63,770.71	1,33,526.72	1,18,990.68	2,44,527.69	80,152.88	67,220.02	67,489.09	1,47,372.91	1,26,030.27	2,63,351.54
4	Expenses												
(a)	Cost of materials consumed	31,319.89	28,870.13	27,253.74	58,190.02	51,441.48	1,04,222.76	35,609.44	31,511.67	29,240.15	67,121.11	54,872.32	1,15,485.09
(b)	Purchases of stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,138.35)	(2,963.44)	913.23	(4,101.79)	(876.48)	(1,180.06)	-1,113.41	(4,005.45)	555.74	(5,118.86)	(1,107.84)	(2,596.02)
(d)	Employee benefits expense	11,644.57	10,785.34	9,465.11	22,429.91	18,396.63	38,545.55	12,821.63	11,962.65	10,474.23	24,784.28	20,445.49	42,671.49
(e)	Finance costs	206.27	203.91	210.98	410.18	402.46	812.27	353.10	306.96	243.72	660.06	462.92	1,017.97
(f)	Depreciation and amortisation expense	2,594.13	2,454.27	2,023.56	5,048.40	3,978.17	8,493.78	2,775.78	2,637.36	2,184.93	5,413.14	4,294.16	9,152.84
(g)	Other expenses	16,578.73	15,360.99	13,936.75	31,939.72	27,475.44	56,882.63	17,731.38	16,524.75	14,822.48	34,256.13	29,094.97	60,783.71
(h)	Total expenses (a) to (g)	61,205.24	52,711.20	53,803.37	1,13,916.44	1,00,817.70	2,07,776.93	68,177.91	58,937.94	57,521.25	1,27,115.85	1,08,062.02	2,26,515.08
5	Profit/(Loss) before exceptional items and tax (3-4)	11,584.88	8,025.40	9,967.34	19,610.28	18,172.98	36,750.76	11,974.97	8,282.08	9,967.84	20,257.05	17,968.25	36,836.46
6	Exceptional Items (Refer Note.4)	55.80	838.06	320.11	893.86	1,044.70	2,302.66	55.80	838.06	320.11	893.86	1,044.70	2,302.66
7	Profit/(Loss) before tax (5 + 6)	11,640.68	8,863.46	10,287.45	20,504.14	19,217.68	39,053.42	12,030.76	9,120.14	10,287.95	21,150.91	19,012.95	39,139.12
8	Tax expense												
(a)	Current tax	2,955.00	2,247.19	2,609.85	5,202.19	4,941.65	9,629.13	3,011.20	2,292.90	2,623.50	5,304.10	4,955.30	9,632.07
(b)	Deferred tax	286.55	(63.61)	(93.25)	222.94	(221.54)	358.08	-348.07	130.41	(93.25)	(215.66)	(221.54)	(702.02)
9	Net Profit/(Loss) for the period (7-8)	8,399.13	8,679.88	7,770.85	15,079.01	14,497.57	29,066.21	9,365.63	6,696.83	7,757.70	16,062.46	14,279.19	30,209.07
10	Share of profit of associate	-	-	-	-	-	-	-	-	-	-	-	-
11	Net Profit/(Loss) after taxes and share of profit of associate (9+10)	8,399.13	8,679.88	7,770.85	15,079.01	14,497.57	29,066.21	9,365.63	6,696.83	7,757.70	16,062.46	14,279.19	30,209.07
	Net profit/(Loss) attributable to:												
(a)	Owners	-	-	-	-	-	-	9,362.44	6,696.95	7,753.87	16,059.39	14,276.90	30,210.50
(b)	Non Controlling interest	-	-	-	-	-	-	3.19	(0.12)	3.83	3.07	2.29	(1.43)
12	Other comprehensive Income, net of Income-tax												
(a)	Items that will not be reclassified to Profit or Loss	(1,544.80)	1,725.75	(1,595.45)	180.95	1,897.35	(3,125.67)	(1,544.80)	1,725.75	-1,595.45	180.95	1,891.55	(3,134.55)
(b)	Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	(757.13)	-16.49	2.61	(773.62)	7.09	60.51
	Total other comprehensive income, net of income-tax	(1,544.80)	1,725.75	(1,595.45)	180.95	1,897.35	(3,125.67)	(2,301.93)	1,709.26	(1,592.84)	(592.67)	1,898.64	(3,074.04)
13	Total comprehensive income for the period (11 + 12)	6,854.33	8,405.63	6,175.40	15,259.96	16,394.92	25,940.54	7,063.70	8,406.07	6,164.86	15,469.79	16,177.83	27,135.03



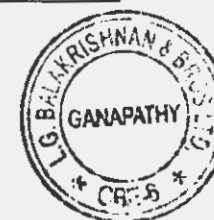
Rs. In Lakhs													
Sl. No.	Particulars	Quarter ended			Half-year ended		Year ended	Quarter ended			Half-year ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
STANDALONE							CONSOLIDATED						
	Total comprehensive income attributable to:												
	(a) Owners	-	-	-	-	-	-	7,060.51	8,406.19	6,161.03	15,466.72	16,175.54	27,136.46
	(b) Non Controlling interest	-	-	-	-	-	-	3.19	(0.12)	3.83	3.07	2.29	(1.43)
14	Paid up Equity Share Capital [Face Value Rs.10/-]	3,189.24	3,189.24	3,189.24	3,189.24	3,189.24	3,189.24	3,189.24	3,189.24	3,189.24	3,189.24	3,189.24	3,189.24
15	Reserves (excluding Revaluation Reserves as shown in the Audited Balance Sheet of the previous year)	-	-	-			1,58,666.24	-	-	-			1,60,978.84
16	Earnings per equity share (Rs.)												
	(i) Basic	26.34*	20.95*	24.37*	47.28*	45.46*	91.83	29.38*	21.00*	24.31*	50.35*	44.77*	95.44
	(ii) Diluted	26.34*	20.95*	24.37*	47.28*	45.46*	91.83	29.36*	21.00*	24.31*	50.35*	44.77*	95.44
	* 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

Rs. in Lakhs													
Sl. No.	Particulars	Quarter ended			Half-year ended		Year ended	Quarter ended			Half-year ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
STANDALONE							CONSOLIDATED						
1	Segment Revenue												
	(Net Sale/Income from operations)												
a)	Transmission	59,598.96	48,556.48	51,883.60	1,08,155.44	95,482.37	1,98,904.46	59,598.96	48556.48	51,883.60	1,08,155.44	95,482.37	1,98,904.46
b)	Metal Forming	11,843.48	10,689.56	10,483.63	22,533.04	20,683.75	40,169.96	19,103.31	17148.03	14,209.02	36,251.34	27,739.40	58,924.28
	Total	71,442.44	59,246.04	62,367.23	1,30,688.48	1,16,166.12	2,39,074.42	78,702.27	65,704.51	66,092.62	1,44,406.78	1,23,221.77	2,57,828.74
	Less: Inter segment revenue	-	-	-	-	-	-	-	-	-	-	-	-
	Net Sales/Income from operations	71,442.44	59,246.04	62,367.23	1,30,688.48	1,16,166.12	2,39,074.42	78,702.27	65,704.51	66,092.62	1,44,406.78	1,23,221.77	2,57,828.74
2	Segment Results												
	(Profit/(Loss) before tax and interest)												
e	a) Transmission	9,981.09	7,075.87	9,094.26	17,056.96	16,540.24	34,057.95	9,981.09	7,075.87	9,094.26	17,056.96	16,540.24	34,057.95
	b) Metal Forming	2,280.76	1,549.93	1,511.20	3,830.69	2,868.64	5,173.20	2,817.67	1,909.66	1,544.44	4,727.33	2,724.37	5,464.60
	Total	12,261.85	8,625.80	10,605.46	20,887.65	19,408.88	39,231.15	12,798.76	8,985.53	10,638.70	21,784.29	19,264.61	39,522.55
	Less: (i) Interest	206.27	203.91	210.98	410.18	402.46	812.27	353.10	306.96	243.72	680.06	462.92	1,017.97
	(ii) Other unallocable (income) / expenditure (net)	414.90	(441.57)	107.03	(26.67)	(211.26)	(634.54)	414.90	(441.57)	107.03	(26.67)	(211.26)	(634.54)
	Total Profit/(Loss) Before Tax	11,640.68	8,863.46	10,287.45	20,504.14	19,217.68	39,053.42	12,030.76	9,120.14	10,287.95	21,150.91	19,012.95	39,139.12

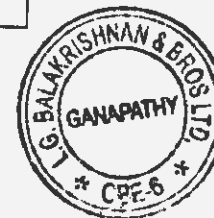


Sl. No.	Particulars	Quarter ended			Half-year ended		Year ended	Quarter ended			Half-year ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
STANDALONE							CONSOLIDATED						
3	Segment Assets												
a)	Transmission	1,48,565.83	1,59,043.48	1,47,613.80	1,48,565.83	1,47,613.80	1,51,657.58	1,48,565.83	1,59,043.48	1,47,613.80	1,48,565.83	1,47,613.80	1,51,657.58
b)	Metal Forming	36,286.70	34,255.78	34,300.09	36,286.70	34,300.09	33,557.51	57,750.75	55,738.32	47,326.12	57,750.75	47,326.12	52,506.60
c)	Unallocated	77,715.38	60,376.80	50,606.51	77,715.38	50,606.51	60,956.64	69,422.91	50,931.53	43,915.18	69,422.91	43,915.18	52,817.80
	Total	2,62,567.91	2,53,676.06	2,32,520.40	2,62,567.91	2,32,520.40	2,46,171.73	2,75,739.49	2,65,713.33	2,38,855.10	2,75,739.49	2,38,855.10	2,56,981.98
4	Segment Liabilities												
a)	Transmission	37,953.00	34,394.72	34,250.17	37,953.00	34,250.17	36,206.99	37,953.00	34,394.72	34,250.17	37,953.00	34,250.17	36,206.99
b)	Metal Forming	13,202.04	12,994.86	11,620.52	13,202.04	11,620.52	11,151.25	19,010.59	17,507.93	13,632.17	19,010.59	13,632.17	15,188.32
c)	Unallocated	15,591.01	10,940.47	9,254.93	15,591.01	9,254.93	11,873.11	19,136.86	14,955.62	11,478.96	19,136.86	11,478.96	15,137.77
	Total	66,746.05	58,330.05	55,125.63	66,746.05	55,125.63	59,231.35	76,100.45	66,858.27	59,361.31	76,100.45	59,361.31	66,533.08
5	Capital Employed												
a)	Transmission	1,10,612.83	1,24,648.76	1,13,363.63	1,10,612.83	1,13,363.63	1,15,450.59	1,10,612.83	1,24,648.76	1,13,363.63	1,10,612.83	1,13,363.63	1,15,450.59
b)	Metal Forming	23,084.66	21,260.92	22,679.57	23,084.66	22,679.57	22,406.26	38,740.16	38,230.39	33,693.95	38,740.16	33,693.95	37,318.28
c)	Unallocated	62,124.37	49,436.33	41,351.57	62,124.37	41,351.57	49,083.53	50,286.05	35,975.91	32,436.21	50,286.05	32,436.21	37,680.03
	Total	1,95,821.86	1,95,346.01	1,77,394.77	1,95,821.86	1,77,394.77	1,86,940.38	1,99,639.04	1,98,855.06	1,79,493.79	1,99,639.04	1,79,493.79	1,90,448.90

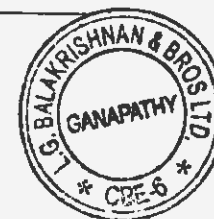


Statement of Assets and Liabilities

PARTICULARS	As at		As at	
	30.09.2025	31.03.2025	30.09.2025	31.03.2025
	Audited	Audited	Audited	Audited
	Standalone		Consolidated	
A ASSETS				
1 Non-current assets				
Property, Plant and Equipments	77,008.12	68,843.87	81,849.44	74,020.40
Capital work-in-progress	516.00	1,199.72	1,856.53	2,241.23
Investment Property	46.10	46.85	46.10	46.85
Goodwill on Consolidation	-	-	2,659.38	2,661.04
Right of use Asset	4,445.87	4,347.29	4,484.98	4,386.37
Other Intangible assets	91.46	106.31	91.45	106.31
Financial assets				
(i) Investments	24,558.93	23,672.36	16,163.34	15,278.36
(ii) Other financial assets	46,785.03	29,136.34	46,765.03	29,136.34
Other non-current assets	3,957.73	3,486.14	4,171.34	3,547.28
	1,57,389.24	1,30,818.89	1,58,087.58	1,31,424.17
2 Current assets				
Inventories	44,170.65	39,294.13	49,796.52	43,218.42
Financial assets				
(i) Trade receivables	31,926.43	29,184.18	35,962.08	32,122.01
(ii) Cash and cash equivalents	1,286.33	1,214.76	1,398.81	1,259.21
(iii) Other bank balances	20,507.81	38,290.74	21,743.75	40,949.30
(iv) Loans	0.00	0.00	0.00	0.00
(v) Other financial assets	3,558.12	4,012.13	3,685.08	4,148.91
Current tax Asset(Net)	-	206.00	103.12	461.15
Other current assets	3,729.33	3,150.92	4,962.55	3,398.81
	1,05,178.67	1,15,352.84	1,17,651.91	1,25,557.81
3 Asset held for Sale	0.00	0.00	0.00	0.00
Total Assets	2,62,567.91	2,46,171.73	2,75,739.49	2,56,981.98

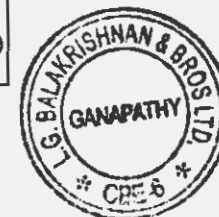


PARTICULARS		As at		As at	
		30.09.2025	31.03.2025	30.09.2025	31.03.2025
		Audited	Audited	Audited	Audited
		Standalone		Consolidated	
B	EQUITY AND LIABILITIES				
1	Equity				
	Share capital	3,189.24	3,189.24	3,189.24	3,189.24
	Other Equity	1,92,632.62	1,83,751.14	1,96,449.80	1,87,259.66
	Equity Attributable to Owners of the Company	1,95,821.86	1,86,940.38	1,99,639.04	1,90,448.90
	Non-controlling interest	-	-	257.72	254.65
	Total Equity	1,95,821.86	1,86,940.38	1,99,896.76	1,90,703.55
2	Liabilities				
	Non-current liabilities				
	Financial Liabilities				
	(i) Borrowings	2,873.66	1,141.42	3,574.25	5,053.11
	(ia) Lease Liabilities	1,422.16	1,156.52	1,428.73	1,163.10
	Provisions	1,487.02	1,602.95	1,482.73	1,614.48
	Deferred tax liabilities	2,434.30	2,154.80	935.59	1,094.70
	Total Non-current Liabilities	8,197.14	6,055.69	7,421.31	8,925.39
3	Current liabilities				
	Financial Liabilities				
	(i) Borrowings	9,784.65	8,576.90	14,118.63	8,983.31
	(ia) Lease Liabilities	326.70	503.32	344.53	521.16
	(ii) Trade payables	28,201.85	25,235.81	33,113.62	28,568.75
	(iii) Other financial liabilities	16,939.88	15,464.23	17,569.83	15,684.49
	Other current liabilities	2,752.76	3,336.04	2,731.75	3,531.66
	Provision	44.67	59.36	44.67	63.67
	Current tax Liabilities(Net)	498.40	0.00	498.40	0.00
	Total Current Liabilities	58,548.91	53,175.66	68,421.43	57,353.04
	Total Liabilities	2,62,567.91	2,46,171.73	2,75,739.49	2,56,981.98



Statement of Standalone Cashflow for the half-year ended 30 September, 2025

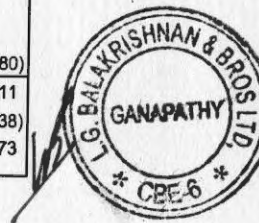
Particulars	For the half-year ended 30 September, 2025	For the year ended 31 March, 2025
	Audited	Audited
A. Cash flow from operating activities		
Net Profit before Tax	20,504.14	39,053.42
Adjustments for:		
Depreciation	5,048.40	8,493.78
Provision for Doubtful Debts	37.06	(40.70)
Profit/Loss on sale of assets	(20.07)	(1,057.71)
Assets condemned/Written off	1.44	61.84
Interest and Finance Charges	410.18	812.27
Interest Income	(2,340.83)	(4,772.36)
Divider	(53.56)	(50.14)
Net unrealised exchange difference	(352.92)	(109.60)
	2,729.72	3,337.38
Operating profit before working capital changes	23,233.85	42,390.80
Changes in Working Capital		
Provisions - Non Current	(135.93)	86.71
Other Financial Assets - Non Current	(108.69)	(93.89)
Other Non Current Assets	(481.59)	(1,392.56)
Inventories	(4,876.51)	(2,900.06)
Trade Receivables	(2,476.50)	(1,046.96)
Loan	-	500.00
Other Financial Assets - Current	(38.67)	3.27
Other Current Assets	(370.47)	(262.86)
Trade Payables	3,016.17	1,485.44
Other financial liabilities	1,397.12	190.58
Current Liabilities	(583.28)	526.79
Provisions - Current	(14.69)	17.43
	(4,683.05)	(2,886.11)
Cash generated from operations	18,550.81	39,504.69
Income tax paid, net of refunds received	(4,497.79)	(9,892.91)
Net Cash generated from operating activities (A)	14,053.02	29,611.78
B. Cash flow from Investing activities		
Capital expenditure, including capital advances	(12,257.29)	(28,592.57)
Investment in subsidiary	(857.00)	(1,500.09)
Investment in Others	-	(600.00)
Proceeds from sale of fixed assets	32.22	1,085.19
Bank Balances not considered as cash and cash equivalents	262.93	(2,201.31)
Dividend income	53.56	50.14
Interest income	2,833.51	3,232.47
Net cash used in Investing activities (B)	(9,932.06)	(28,526.17)



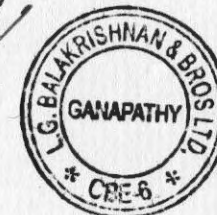
Particulars	For the half-year ended 30 September, 2025	For the year ended 31 March, 2025
	Audited	Audited
C. Cash flow from financing activities		
Interest and Finance Charges	(335.85)	(682.20)
Dividend Paid	(6,299.97)	(5,596.81)
Proceeds from Preferential Share warrant	0.00	4,845.00
Lease Payments	(353.53)	(655.81)
Borrowings - Current and Non-current (Net)	2,939.99	1,209.13
Net cash used in financing activities (C)	(4,049.37)	(880.70)
Net (decrease)/increase in cash and cash equivalents (A) + (B) + (C)	71.59	204.91
Cash and Cash Equivalents at the beginning of the year	1,214.75	1,009.84
Cash and Cash Equivalents at the end of the year	1,286.33	1,214.75

Statement of Consolidated Cashflow for the half-year ended 30 September, 2025

Particulars	For the half-year ended 30 September, 2025	For the year ended 31 March, 2025
	Audited	Audited
A. Cash flow from operating activities		
Net Profit before Tax	21,150.91	39,139.12
Adjustments for:		
Depreciation	5,413.14	9,152.84
Provision for Doubtful Debts	37.06	(40.70)
Profit/Loss on sale of assets	(20.07)	(1,058.86)
Assets condemned/Written off	1.44	61.84
Interest and Finance Charges	660.06	1,017.97
Interest Income	(2,371.21)	(4,839.56)
Dividend Income	(53.56)	(50.14)
Net unrealised exchange difference	(352.92)	(109.60)
	3,313.94	4,133.79
Operating profit before working capital changes	24,464.85	43,272.91
Changes in Working Capital		
Provisions - Non Current	(131.76)	81.97
Other Financial Assets - Non Current	(108.69)	(93.89)
Other Non Current Assets	(624.06)	(1,473.70)
Inventories	(6,578.11)	(4,304.08)
Trade Receivables	(3,574.30)	(1,920.28)
Other Financial Assets - Current	(28.85)	51.91
Other Current Assets	(1,355.80)	(404.28)
Trade Payables	3,822.94	2,764.54
Other financial liabilities	1,806.82	240.47
Current Liabilities	(799.91)	551.20
Provisions - Current	(19.00)	13.34
	(7,590.71)	(4,492.80)
Cash generated from operations	16,874.14	38,780.11
Income tax paid, net of refunds received	(4,345.75)	(9,944.38)
Net Cash generated from operating activities (A)	12,528.38	28,835.73



Particulars	For the half-year ended 30 September, 2025	For the year ended 31 March, 2025
	Audited	Audited
B. Cash flow from Investing activities		
Capital expenditure, including capital advances	(12,583.94)	(30,019.01)
Investment in Others	(855.40)	(600.00)
Proceeds from sale of fixed assets	30.31	1,073.12
Bank Balances not considered as cash and cash equivalents	1,685.56	(4,858.82)
Dividend income	53.56	50.14
Interest Income	2,863.90	3,299.72
Net cash used in Investing activities (B)	(8,806.02)	(31,054.85)
C. Cash flow from financing activities		
Interest and Finance Charges	(585.72)	(887.90)
Dividend Paid	(6,299.97)	(5,596.81)
Proceeds from Preferential Share warrant	0.00	4,845.00
Lease payments	(353.54)	(673.62)
Borrowings - Current and Non-current (Net)	3,656.47	4,087.78
Net cash used in financing activities (C)	(3,582.75)	1,774.45
Net (decrease)/increase in cash and cash equivalents (A) + (B) + (C)	139.61	(444.67)
Cash and Cash Equivalents at the beginning of the year	1,259.21	1,703.88
Cash and Cash Equivalents at the end of the half-year	1,398.81	1,259.21



Notes:

- 1 The consolidated / standalone financial results of the Company for the half-year ended 30th September, 2025 have been reviewed by the Audit Committee at their meeting held on 31st October, 2025 and have been approved by the Board of Directors at its meeting held on 31st October, 2025.
- 2 The above financial results of the Company for the half-year ended 30th September, 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.
- 4 Exceptional item represents Subsidy received.
- 5 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.
- 6 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

B. VIJAYAKUMAR
EXECUTIVE CHAIRMAN

COIMBATORE

31.10.2025

