

**STATEMENT OF STANDALONE/CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE NINE MONTHS ENDED 31-12-2025**

Rs. in Lakhs

Sl. No.	Particulars	Quarter ended			Nine months ended			Year ended			Quarter ended			Nine months ended			Year ended		
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025				
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited				
STANDALONE						CONSOLIDATED													
1	Revenue from operations	73,413.57	71,442.44	62,328.95	2,04,102.05	1,78,495.07	2,39,074.42	81,655.94	78,702.27	67,689.61	2,26,062.72	1,90,911.38	2,57,828.74						
2	Other Income	1,575.24	1,347.68	1,176.62	4,413.48	4,001.18	5,453.27	1,623.93	1,450.61	1,169.65	4,590.05	3,978.15	5,522.80						
3	<b>Total Income (1) + (2)</b>	<b>74,988.81</b>	<b>72,790.12</b>	<b>63,505.57</b>	<b>2,08,515.53</b>	<b>1,82,496.25</b>	<b>2,44,527.69</b>	<b>83,279.87</b>	<b>80,152.88</b>	<b>68,859.26</b>	<b>2,30,652.77</b>	<b>1,94,889.53</b>	<b>2,63,351.54</b>						
4	<b>Expenses</b>																		
(a)	Cost of materials consumed	31,477.17	31,319.89	26,828.70	89,667.19	78,270.18	1,04,222.76	36,702.41	35,609.44	30,873.30	1,03,823.52	85,745.62	1,15,485.09						
(b)	Purchases of stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-						
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(512.06)	(1,138.35)	132.66	(4,613.85)	(743.82)	(1,180.06)	(536.05)	(1,113.41)	(989.11)	(5,654.91)	(2,096.95)	(2,596.02)						
(d)	Employee benefits expense	12,179.96	11,644.57	9,852.71	34,609.87	28,249.34	38,545.55	13,445.11	12,821.63	10,895.79	38,229.39	31,341.28	42,671.49						
(e)	Finance costs	271.62	206.27	163.44	681.80	565.90	812.27	432.48	353.10	217.01	1,092.54	679.93	1,017.97						
(f)	Depreciation and amortisation expense	2,782.90	2,594.13	2,227.77	7,831.30	6,205.94	8,493.78	2,962.21	2,775.78	2,395.15	8,375.35	6,689.31	9,152.84						
(g)	Other expenses	17,412.59	16,578.73	14,594.78	49,352.31	42,070.22	56,882.63	18,580.13	17,731.38	15,545.72	52,836.26	44,640.69	60,783.71						
(h)	<b>Total expenses (a) to (g)</b>	<b>63,612.18</b>	<b>61,205.24</b>	<b>53,800.06</b>	<b>1,77,528.62</b>	<b>1,54,617.76</b>	<b>2,07,776.93</b>	<b>71,586.29</b>	<b>68,177.92</b>	<b>58,937.86</b>	<b>1,98,702.15</b>	<b>1,66,999.88</b>	<b>2,26,515.08</b>						
5	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>11,376.63</b>	<b>11,584.88</b>	<b>9,705.51</b>	<b>30,986.91</b>	<b>27,878.49</b>	<b>36,750.76</b>	<b>11,693.58</b>	<b>11,974.96</b>	<b>9,921.40</b>	<b>31,950.62</b>	<b>27,889.65</b>	<b>36,836.46</b>						
6	Exceptional Items (Refer Note.5)	(737.33)	55.80	-	156.53	1,044.70	2,302.66	(737.33)	55.80	-	156.53	1,044.70	2,302.66						
7	<b>Profit/(Loss) before tax (5 + 6)</b>	<b>10,639.30</b>	<b>11,640.68</b>	<b>9,705.51</b>	<b>31,143.44</b>	<b>28,923.19</b>	<b>39,053.42</b>	<b>10,956.25</b>	<b>12,030.76</b>	<b>9,921.40</b>	<b>32,107.15</b>	<b>28,934.35</b>	<b>39,139.12</b>						
8	<b>Tax expense</b>																		
(a)	Current tax	2,871.35	2,955.00	2,505.57	8,073.54	7,447.22	9,629.13	2,769.44	3,011.20	2,505.60	8,073.54	7,460.90	9,632.07						
(b)	Deferred tax	(683.99)	286.55	(111.39)	(461.05)	(332.93)	358.08	(658.25)	(346.07)	(111.39)	(873.91)	(332.93)	(702.02)						
9	<b>Net Profit/(Loss) for the period (7-8)</b>	<b>8,451.94</b>	<b>8,399.13</b>	<b>7,311.33</b>	<b>23,530.95</b>	<b>21,808.90</b>	<b>29,066.21</b>	<b>8,845.06</b>	<b>9,365.63</b>	<b>7,527.19</b>	<b>24,907.52</b>	<b>21,806.38</b>	<b>30,209.07</b>						
10	Share of profit of associate	-	-	-	-	-	-	-	-	-	-	-	-						
11	<b>Net Profit/(Loss) after taxes and share of profit of associate (9+10)</b>	<b>8,451.94</b>	<b>8,399.13</b>	<b>7,311.33</b>	<b>23,530.95</b>	<b>21,808.90</b>	<b>29,066.21</b>	<b>8,845.06</b>	<b>9,365.63</b>	<b>7,527.19</b>	<b>24,907.52</b>	<b>21,806.38</b>	<b>30,209.07</b>						
	<b>Net profit/(Loss) attributable to:</b>																		
(a)	Owners	-	-	-	-	-	-	8,843.35	9,362.44	7,529.89	24,902.74	21,806.79	30,210.50						
(b)	Non Controlling interest	-	-	-	-	-	-	1.71	3.19	(2.70)	4.78	(0.41)	(1.43)						
12	<b>Other comprehensive Income, net of Income-tax</b>																		
(a)	Items that will not be reclassified to Profit or Loss	(240.23)	(1,544.80)	(1,171.98)	(59.28)	725.37	(3,125.67)	(240.23)	(1,544.80)	-1,171.98	(59.28)	719.57	(3,134.55)						
(b)	Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	869.97	-757.13	18.66	96.35	25.75	60.51						
	<b>Total other comprehensive income, net of income-tax</b>	<b>(240.23)</b>	<b>(1,544.80)</b>	<b>(1,171.98)</b>	<b>(59.28)</b>	<b>725.37</b>	<b>(3,125.67)</b>	<b>629.74</b>	<b>(2,301.93)</b>	<b>(1,153.32)</b>	<b>37.07</b>	<b>745.32</b>	<b>(3,074.04)</b>						
13	<b>Total comprehensive income for the period (11 + 12)</b>	<b>8,211.71</b>	<b>6,854.33</b>	<b>6,139.35</b>	<b>23,471.67</b>	<b>22,534.27</b>	<b>25,940.54</b>	<b>9,474.80</b>	<b>7,063.70</b>	<b>6,373.87</b>	<b>24,944.59</b>	<b>22,551.70</b>	<b>27,135.03</b>						



		Rs. In Lakhs											
Sl. No.	Particulars	Quarter ended			Nine months ended		Year ended	Quarter ended			Nine months ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
STANDALONE						CONSOLIDATED							
<b>Total comprehensive income attributable to:</b>													
	(a) Owners	-	-	-	-	-	-	9,473.09	7,060.51	6,376.57	24,939.81	22,552.11	27,136.46
	(b) Non Controlling interest	-	-	-	-	-	-	1.71	3.19	(2.70)	4.78	(0.41)	(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	26.50*	26.34*	22.92*	73.78*	68.38*	91.83	27.73*	29.36*	23.61*	78.08*	68.38*	95.44
	(ii) Diluted	26.50*	26.34*	22.92*	73.78*	68.38*	91.83	27.73*	29.36*	23.61*	78.08*	68.38*	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			Nine months ended		Year ended	Quarter ended			Nine months ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
STANDALONE						CONSOLIDATED							
1	<b>Segment Revenue</b>												
	(Net Sale/Income from operations)												
	a) Transmission	62,190.62	59,598.96	52,842.99	1,70,346.06	1,48,325.36	1,98,904.46	62,190.62	59,598.96	52,842.99	1,70,346.06	1,48,325.36	1,98,904.46
	b) Metal Forming	11,222.95	11,843.48	9,485.96	33,755.99	30,169.71	40,169.96	19,465.32	19,103.31	14,846.62	55,716.66	42,586.02	58,924.28
	<b>Total</b>	<b>73,413.57</b>	<b>71,442.44</b>	<b>62,328.95</b>	<b>2,04,102.05</b>	<b>1,78,495.07</b>	<b>2,39,074.42</b>	<b>81,655.94</b>	<b>78,702.27</b>	<b>67,689.61</b>	<b>2,26,062.72</b>	<b>1,90,911.38</b>	<b>2,57,828.74</b>
	Less: Inter segment revenue	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Net Sales/Income from operations</b>	<b>73,413.57</b>	<b>71,442.44</b>	<b>62,328.95</b>	<b>2,04,102.05</b>	<b>1,78,495.07</b>	<b>2,39,074.42</b>	<b>81,655.94</b>	<b>78,702.27</b>	<b>67,689.61</b>	<b>2,26,062.72</b>	<b>1,90,911.38</b>	<b>2,57,828.74</b>
2	<b>Segment Results</b>												
	(Profit/(Loss) before tax and interest)												
e	a) Transmission	9,423.86	9,981.09	9,350.55	26,480.82	25,890.79	34,057.95	9,423.86	9,981.09	9,350.55	26,480.82	25,890.79	34,057.95
	b) Metal Forming	1,514.95	2,280.76	941.05	5,345.64	3,809.69	5,173.20	1,992.78	2,817.67	1,210.51	6,720.09	3,934.88	5,464.60
	<b>Total</b>	<b>10,938.81</b>	<b>12,261.85</b>	<b>10,291.60</b>	<b>31,826.46</b>	<b>29,700.48</b>	<b>39,231.15</b>	<b>11,416.64</b>	<b>12,798.76</b>	<b>10,561.06</b>	<b>33,200.91</b>	<b>29,825.67</b>	<b>39,522.55</b>
	Less: (i) Interest	271.62	206.27	163.44	681.80	565.90	812.27	432.48	353.10	217.01	1,092.54	679.93	1,017.97
	(ii) Other unallocable (income) / expenditure (net)	27.89	414.90	422.65	1.22	211.39	(634.54)	27.89	414.90	422.65	1.22	211.39	(634.54)
	<b>Total Profit/(Loss) Before Tax</b>	<b>10,639.30</b>	<b>11,640.68</b>	<b>9,705.51</b>	<b>31,143.44</b>	<b>28,923.19</b>	<b>39,053.42</b>	<b>10,956.27</b>	<b>12,030.76</b>	<b>9,921.40</b>	<b>32,107.15</b>	<b>28,934.35</b>	<b>39,139.12</b>



Sl. No.	Particulars	Quarter ended			Nine months ended		Year ended	Quarter ended			Nine months ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Audited											
STANDALONE						CONSOLIDATED							
3	<b>Segment Assets</b>												
	a) Transmission	1,59,531.96	1,48,565.83	1,45,090.04	1,59,531.96	1,45,090.04	1,51,657.58	1,59,531.96	1,48,565.83	1,45,090.04	1,59,531.96	1,45,090.04	1,51,657.58
	b) Metal Forming	37,290.20	36,286.70	33,435.80	37,290.20	33,435.80	33,557.51	61,618.80	57,750.75	49,995.68	61,618.80	49,995.68	52,506.60
	c) Unallocated	74,198.85	77,715.38	63,320.80	74,198.85	63,320.80	60,956.64	65,010.38	69,422.91	55,142.08	65,010.38	55,142.08	52,817.80
	<b>Total</b>	<b>2,71,021.01</b>	<b>2,62,567.91</b>	<b>2,41,846.64</b>	<b>2,71,021.01</b>	<b>2,41,846.64</b>	<b>2,46,171.73</b>	<b>2,86,161.14</b>	<b>2,75,739.49</b>	<b>2,50,227.80</b>	<b>2,86,161.14</b>	<b>2,50,227.80</b>	<b>2,56,981.98</b>
4	<b>Segment Liabilities</b>												
	a) Transmission	41,260.47	37,953.00	35,186.99	41,260.47	35,186.99	36,206.99	41,260.47	37,953.00	35,186.99	41,260.47	35,186.99	36,206.99
	b) Metal Forming	13,901.89	13,202.04	11,694.74	13,901.89	11,694.74	11,151.25	20,452.97	19,010.59	16,361.85	20,452.97	16,361.85	15,188.32
	c) Unallocated	11,825.07	15,591.01	11,430.79	11,825.07	11,430.79	11,873.11	15,437.47	19,136.86	12,808.60	15,437.47	12,808.60	15,137.77
	<b>Total</b>	<b>66,987.43</b>	<b>66,746.05</b>	<b>58,312.52</b>	<b>66,987.43</b>	<b>58,312.52</b>	<b>59,231.35</b>	<b>77,150.91</b>	<b>76,100.45</b>	<b>64,357.44</b>	<b>77,150.91</b>	<b>64,357.44</b>	<b>66,533.08</b>
5	<b>Capital Employed</b>												
	a) Transmission	1,18,271.49	1,10,612.83	1,09,903.05	1,18,271.49	1,09,903.05	1,15,450.59	1,18,271.49	1,10,612.83	1,09,903.05	1,18,271.49	1,09,903.05	1,15,450.59
	b) Metal Forming	23,388.31	23,084.66	21,741.06	23,388.31	21,741.06	22,406.26	41,165.83	38,740.16	33,633.83	41,165.83	33,633.83	37,318.28
	c) Unallocated	62,373.78	62,124.37	51,890.01	62,373.78	51,890.01	49,083.53	49,572.91	50,286.05	42,333.48	49,572.91	42,333.48	37,680.03
	<b>Total</b>	<b>2,04,033.58</b>	<b>1,95,821.86</b>	<b>1,83,534.12</b>	<b>2,04,033.58</b>	<b>1,83,534.12</b>	<b>1,86,940.38</b>	<b>2,09,010.23</b>	<b>1,99,639.04</b>	<b>1,85,870.36</b>	<b>2,09,010.23</b>	<b>1,85,870.36</b>	<b>1,90,448.90</b>



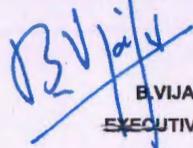
**Notes:**

- 1 The consolidated / standalone financial results of the Company for the nine months ended 31st December, 2025 have been reviewed by the Audit Committee at their meeting held on 7th February, 2026 and have been approved by the Board of Directors at its meeting held on 7th February, 2026.
- 2 The above financial results of the Company for the nine months ended 31st December, 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 Effective from 21st November 2025, the Government of India has consolidated multiple existing labour laws into a unified framework comprising four Labour codes collectively referred to as 'New Labour Codes'. Under IndAS 19 and as per the guidance issued by the ICAI, changes to employee benefit plans arising from legislative amendment constitute a plan amendment, requiring recognition of past service cost immediately in the statement of profit and loss. The New Labour Codes has resulted in estimated one time increase in provision for employee benefits of Rs.1,161.61 Lakhs as per actuarial valuation report and considering the materiality and non-recurring nature of this impact, the Company has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional items" in the statement of profit and loss for the period ended 31st December 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.
- 5 The exceptional item represents the following:

Particulars		For the quarter ended	For the Nine months ended
(a)	Subsidy received	424.28	1,318.14
(b)	Statutory impact of News Labour Codes	(1,161.61)	(1,161.61)
		(737.33)	156.53

- 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  
EXECUTIVE CHAIRMAN



COIMBATORE  
07.02.2026