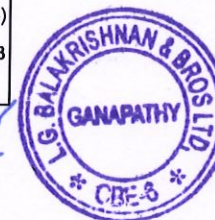


STATEMENT OF STANDALONE/CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31-03-2026

Rs. In Lakhs

Sl. No.	Particulars	Quarter ended			Year ended		Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
STANDALONE						CONSOLIDATED					
1	Revenue from operations	73,246.35	73,413.57	60,579.35	2,77,348.40	2,39,074.42	81,499.90	81,655.94	66,917.36	3,07,562.62	2,57,828.74
2	Other Income	1,455.77	1,575.24	1,452.09	5,869.25	5,453.27	2,251.10	1,623.93	1,544.65	6,841.15	5,522.80
3	<b>Total Income (1) + (2)</b>	<b>74,702.12</b>	<b>74,988.81</b>	<b>62,031.44</b>	<b>2,83,217.65</b>	<b>2,44,527.69</b>	<b>83,751.00</b>	<b>83,279.87</b>	<b>68,462.01</b>	<b>3,14,403.77</b>	<b>2,63,351.54</b>
4	Expenses										
	(a) Cost of materials consumed	30,724.82	31,477.17	25,952.58	1,20,392.01	1,04,222.76	36,278.93	36,702.41	29,739.47	1,40,102.45	1,15,485.09
	(b) Purchases of stock-in-trade	-	-	-	-	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	241.33	(512.06)	(436.24)	(4,372.52)	(1,180.06)	(269.65)	(536.05)	(499.07)	(5,924.56)	(2,596.02)
	(d) Employee benefits expense	12,455.43	12,179.96	10,296.21	47,065.30	38,545.55	14,000.36	13,445.11	11,330.21	52,229.75	42,671.49
	(e) Finance costs	268.09	271.62	246.37	949.89	812.27	421.67	432.48	338.04	1,514.21	1,017.97
	(f) Depreciation and amortisation expense	2,932.03	2,782.90	2,287.84	10,763.33	8,493.78	3,151.72	2,962.21	2,463.53	11,527.07	9,152.84
	(g) Other expenses	18,005.79	17,412.59	14,812.41	67,358.10	56,882.63	19,939.01	18,580.13	16,143.02	72,775.27	60,783.71
	(h) <b>Total expenses (a) to (g)</b>	<b>64,627.50</b>	<b>63,612.18</b>	<b>53,159.17</b>	<b>2,42,156.11</b>	<b>2,07,776.93</b>	<b>73,522.04</b>	<b>71,586.29</b>	<b>59,515.20</b>	<b>2,72,224.19</b>	<b>2,26,515.08</b>
5	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>10,074.63</b>	<b>11,376.63</b>	<b>8,872.27</b>	<b>41,061.54</b>	<b>36,750.76</b>	<b>10,228.96</b>	<b>11,693.58</b>	<b>8,946.81</b>	<b>42,179.58</b>	<b>36,836.46</b>
6	Exceptional Items (Refer Note.5)	103.71	(737.33)	1,257.96	260.24	2,302.66	103.71	(737.33)	1,257.96	260.24	2,302.66
7	<b>Profit/(Loss) before tax (5 + 6)</b>	<b>10,178.34</b>	<b>10,639.30</b>	<b>10,130.23</b>	<b>41,321.78</b>	<b>39,053.42</b>	<b>10,332.67</b>	<b>10,956.25</b>	<b>10,204.77</b>	<b>42,439.82</b>	<b>39,139.12</b>
8	Tax expense										
	(a) Current tax	3,073.43	2,871.35	2,181.91	11,146.97	9,629.13	3,090.67	2,769.44	2,171.17	11,164.21	9,632.07
	(b) Deferred tax	1.62	(683.99)	691.01	(459.43)	358.08	275.23	(658.25)	(369.09)	(598.68)	(702.02)
9	<b>Net Profit/(Loss) for the period (7-8)</b>	<b>7,103.29</b>	<b>8,451.94</b>	<b>7,257.31</b>	<b>30,634.24</b>	<b>29,066.21</b>	<b>6,966.77</b>	<b>8,845.06</b>	<b>8,402.69</b>	<b>31,874.29</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>7,103.29</b>	<b>8,451.94</b>	<b>7,257.31</b>	<b>30,634.24</b>	<b>29,066.21</b>	<b>6,966.77</b>	<b>8,845.06</b>	<b>8,402.69</b>	<b>31,874.29</b>	<b>30,209.07</b>
	Net profit/(Loss) attributable to:										
	(a) Owners	-	-	-	-	-	6,972.75	8,843.35	8,403.71	31,875.49	30,210.50
	(b) Non Controlling interest	-	-	-	-	-	(5.98)	1.71	(1.02)	(1.20)	(1.43)
12	Other comprehensive Income, net of Income-tax										
	(a) Items that will not be reclassified to Profit or Loss	(604.85)	(240.23)	(3,851.04)	(664.13)	(3,125.67)	(621.68)	(240.23)	(3,854.12)	(680.96)	(3,134.55)
	(b) Items that will be reclassified to Profit or Loss	-	-	-	-	-	8.92	869.97	34.76	105.27	60.51
	<b>Total other comprehensive income, net of income-tax</b>	<b>(604.85)</b>	<b>(240.23)</b>	<b>(3,851.04)</b>	<b>(664.13)</b>	<b>(3,125.67)</b>	<b>(612.76)</b>	<b>629.74</b>	<b>(3,819.36)</b>	<b>(575.69)</b>	<b>(3,074.04)</b>
13	<b>Total comprehensive income for the period (11 + 12)</b>	<b>6,498.44</b>	<b>8,211.71</b>	<b>3,406.27</b>	<b>29,970.11</b>	<b>25,940.54</b>	<b>6,354.01</b>	<b>9,474.80</b>	<b>4,583.33</b>	<b>31,298.60</b>	<b>27,135.03</b>



Sl. No.	Particulars	Rs. In Lakhs									
		Quarter ended			Year ended		Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
		STANDALONE					CONSOLIDATED				
	<b>Total comprehensive income attributable to:</b>										
	(a) Owners	-	-	-	-	-	6,359.99	9,473.09	4,584.35	31,299.79	27,136.46
	(b) Non Controlling interest	-	-	-	-	-	(5.98)	1.71	(1.02)	(1.20)	(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	
15	Reserves (excluding Revaluation Reserves as shown in the Audited Balance Sheet of the previous year)	-	-	-	1,83,751.14	1,58,666.24	-	-	-	1,87,259.66	1,60,978.84
16	Earnings per equity share (Rs.)										
	(i) Basic	22.27*	26.50*	22.76*	96.05*	91.83	21.86*	27.73*	26.35*	99.95*	95.44
	(ii) Diluted	22.27*	26.50*	22.76*	96.05*	91.83	21.86*	27.73*	26.35*	99.95*	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

Sl. No.	Particulars	Rs. In Lakhs									
		Quarter ended			Year ended		Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
		STANDALONE					CONSOLIDATED				
1	<b>Segment Revenue</b>										
	(Net Sale/Income from operations)										
	a) Transmission	60,629.17	62,190.62	50,579.10	2,30,975.23	1,98,904.46	60,629.17	62,190.62	50,579.10	2,30,975.23	1,98,904.46
	b) Metal Forming	12,617.18	11,222.95	10,000.25	46,373.18	40,169.96	20,870.73	19,465.32	16,338.26	76,587.39	58,924.28
	<b>Total</b>	<b>73,246.35</b>	<b>73,413.57</b>	<b>60,579.35</b>	<b>2,77,348.40</b>	<b>2,39,074.42</b>	<b>81,499.90</b>	<b>81,655.94</b>	<b>66,917.36</b>	<b>3,07,562.62</b>	<b>2,57,828.74</b>
	Less: Inter segment revenue	-	-	-	-	-	-	-	-	-	-
	<b>Net Sales/Income from operations</b>	<b>73,246.35</b>	<b>73,413.57</b>	<b>60,579.35</b>	<b>2,77,348.40</b>	<b>2,39,074.42</b>	<b>81,499.90</b>	<b>81,655.94</b>	<b>66,917.36</b>	<b>3,07,562.62</b>	<b>2,57,828.74</b>
2	<b>Segment Results</b>										
	(Profit/(Loss) before tax and interest)										
	a) Transmission	8,605.79	9,423.86	8,167.16	35,086.61	34,057.95	8,605.79	9,423.86	8,167.16	35,086.61	34,057.95
	b) Metal Forming	2,067.48	1,514.95	1,363.50	7,413.12	5,173.20	2,375.39	1,992.78	1,529.72	9,095.48	5,464.60
	<b>Total</b>	<b>10,673.27</b>	<b>10,938.81</b>	<b>9,530.66</b>	<b>42,499.73</b>	<b>39,231.15</b>	<b>10,981.18</b>	<b>11,416.64</b>	<b>9,696.88</b>	<b>44,182.09</b>	<b>39,522.55</b>
	Less: (i) Interest	268.09	271.62	246.37	949.89	812.27	421.67	432.48	338.04	1,514.21	1,017.97
	(ii) Other unallocable (income) / expenditure (net)	226.84	27.89	(845.94)	228.06	(634.54)	226.84	27.89	(845.94)	228.06	(634.54)
	<b>Total Profit/(Loss) Before Tax</b>	<b>10,178.34</b>	<b>10,639.30</b>	<b>10,130.23</b>	<b>41,321.78</b>	<b>39,053.42</b>	<b>10,332.67</b>	<b>10,956.27</b>	<b>10,204.78</b>	<b>42,439.82</b>	<b>39,139.12</b>

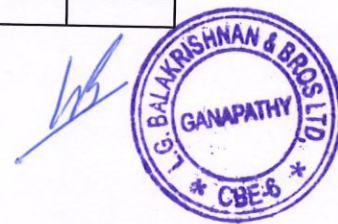


Sl. No.	Particulars	Quarter ended			Year ended		Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
		STANDALONE					CONSOLIDATED				
3	<b>Segment Assets</b>										
	a) Transmission	1,65,004.96	1,59,531.96	1,52,341.66	1,65,004.96	1,52,341.66	1,65,004.96	1,59,531.96	1,52,341.66	1,65,004.96	1,52,341.66
	b) Metal Forming	41,466.42	37,290.20	34,880.13	41,466.42	34,880.13	69,134.66	61,618.80	53,829.22	69,134.66	53,829.22
	c) Unallocated	74,399.62	74,198.85	60,956.64	74,399.62	60,956.64	65,347.09	65,010.38	52,817.80	65,347.09	52,817.80
	<b>Total</b>	<b>2,80,871.00</b>	<b>2,71,021.01</b>	<b>2,48,178.43</b>	<b>2,80,871.00</b>	<b>2,48,178.43</b>	<b>2,99,486.71</b>	<b>2,86,161.14</b>	<b>2,58,988.68</b>	<b>2,99,486.71</b>	<b>2,58,988.68</b>
4	<b>Segment Liabilities</b>										
	a) Transmission	40,638.47	41,260.47	36,891.07	40,638.47	36,891.07	40,638.47	41,260.47	36,891.07	40,638.47	36,891.07
	b) Metal Forming	14,872.81	13,901.89	12,473.87	14,872.81	12,473.87	23,928.66	20,452.97	16,510.94	23,928.66	16,510.94
	c) Unallocated	14,827.71	11,825.07	11,873.11	14,827.71	11,873.11	19,549.34	15,437.47	15,137.77	19,549.34	15,137.77
	<b>Total</b>	<b>70,338.99</b>	<b>66,987.43</b>	<b>61,238.05</b>	<b>70,338.99</b>	<b>61,238.05</b>	<b>84,116.47</b>	<b>77,150.91</b>	<b>68,539.78</b>	<b>84,116.47</b>	<b>68,539.78</b>
5	<b>Capital Employed</b>										
	a) Transmission	1,24,366.49	1,18,271.49	1,15,450.59	1,24,366.49	1,15,450.59	1,24,366.49	1,18,271.49	1,15,450.59	1,24,366.49	1,15,450.59
	b) Metal Forming	26,593.61	23,388.31	22,406.26	26,593.61	22,406.26	45,206.00	41,165.83	37,318.28	45,206.00	37,318.28
	c) Unallocated	59,571.91	62,373.77	49,083.53	59,571.91	49,083.53	45,797.75	49,572.91	37,680.03	45,797.75	37,680.03
	<b>Total</b>	<b>2,10,532.02</b>	<b>2,04,033.58</b>	<b>1,86,940.38</b>	<b>2,10,532.02</b>	<b>1,86,940.38</b>	<b>2,15,370.24</b>	<b>2,09,010.23</b>	<b>1,90,448.90</b>	<b>2,15,370.24</b>	<b>1,90,448.90</b>


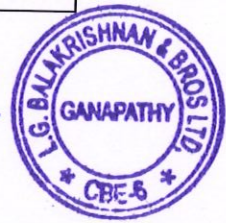


Statement of Assets and Liabilities

PARTICULARS	As at		As at	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	Audited	Audited	Audited	Audited
	Standalone		Consolidated	
<b>A ASSETS</b>				
<b>1 Non-current assets</b>				
Property, Plant and Equipments	92,901.04	68,843.88	99,283.27	74,020.39
Capital work-in-progress	950.82	1,199.72	3,064.87	2,241.23
Investment Property	45.35	46.85	45.35	46.85
Goodwill on Consolidation	-	-	2,750.30	2,661.04
Right of use Asset	4,288.98	4,347.29	7,501.95	4,386.38
Other Intangible assets	78.09	106.31	194.54	106.31
Financial assets				
(i) Investments	23,269.75	23,672.36	14,018.75	15,278.36
(ii) Other financial assets	40,952.01	29,136.34	40,952.01	29,136.34
Other non-current assets	2,742.40	3,466.14	3,755.27	3,547.28
	<b>1,65,228.44</b>	<b>1,30,818.89</b>	<b>1,71,566.31</b>	<b>1,31,424.17</b>
<b>2 Current assets</b>				
Inventories				
Financial assets	45,449.13	39,294.13	51,431.85	43,218.42
(i) Trade receivables	35,616.33	31,190.86	40,480.47	34,128.71
(ii) Cash and cash equivalents	1,513.32	1,214.76	2,148.02	1,259.21
(iii) Other bank balances	24,289.10	38,290.74	24,289.32	40,949.30
(iv) Loans	0.00	0.00	0.00	0.00
(v) Other financial assets	5,024.22	4,012.13	5,147.72	4,148.91
Current tax Asset(Net)	-	206.00	198.48	461.15
Other current assets	3,750.46	3,150.92	4,224.54	3,398.81
	<b>1,15,642.56</b>	<b>1,17,359.54</b>	<b>1,27,920.40</b>	<b>1,27,564.50</b>
<b>3 Asset held for Sale</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets</b>	<b>2,80,871.00</b>	<b>2,48,178.43</b>	<b>2,99,486.71</b>	<b>2,58,988.68</b>



PARTICULARS	As at		As at	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	Audited	Audited	Audited	Audited
	Standalone		Consolidated	
<b>B EQUITY AND LIABILITIES</b>				
<b>1 Equity</b>				
Share capital	3,189.24	3,189.24	3,189.24	3,189.24
Other Equity	2,07,342.78	1,83,751.14	2,12,181.00	1,87,259.66
Equity Attributable to Owners of the Company	<b>2,10,532.02</b>	<b>1,86,940.38</b>	<b>2,15,370.24</b>	<b>1,90,448.90</b>
Non-controlling interest	-	-	253.45	254.65
<b>Total Equity</b>	<b>2,10,532.02</b>	<b>1,86,940.38</b>	<b>2,15,623.69</b>	<b>1,90,703.55</b>
<b>2 Liabilities</b>				
<b>Non-current liabilities</b>				
Financial Liabilities				
(i) Borrowings	1,259.11	1,141.42	5,549.48	5,053.11
(ia) Lease Liabilities	1,238.89	1,156.52	4,156.89	1,163.10
Provisions	1,684.74	1,602.95	1,704.53	1,614.48
Deferred tax liabilities	1,676.26	2,154.80	476.91	1,094.70
<b>Total Non-current Liabilities</b>	<b>5,859.00</b>	<b>6,055.69</b>	<b>11,887.81</b>	<b>8,925.39</b>
<b>3 Current liabilities</b>				
Financial Liabilities				
(i) Borrowings	11,276.01	8,576.90	12,928.68	8,983.31
(ia) Lease Liabilities	352.31	503.32	477.80	521.16
(ii) Trade payables	29,893.90	25,235.81	34,769.36	28,568.75
(iii) Other financial liabilities	17,573.64	15,464.23	18,086.09	15,684.49
Other current liabilities	4,676.71	5,342.74	5,005.87	5,538.36
Provision	91.07	59.36	91.07	63.67
Current tax Liabilities(Net)	616.33	0.00	616.33	0.00
<b>Total Current Liabilities</b>	<b>64,479.98</b>	<b>55,182.36</b>	<b>71,975.21</b>	<b>59,359.74</b>
<b>Total Liabilities</b>	<b>2,80,871.00</b>	<b>2,48,178.43</b>	<b>2,99,486.71</b>	<b>2,58,988.68</b>

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Audited	Audited
<b>A. Cash flow from operating activities</b>		
Net Profit before Tax		
Adjustments for:	41,321.78	39,053.42
Depreciation	10,763.33	8,493.78
Provision for Doubtful Debts	(6.10)	(40.70)
Profit/Loss on sale of assets	(50.07)	(1,057.71)
Assets condemned/Written off	16.32	61.84
Interest and Finance Charges	949.89	812.27
Interest Income	(5,068.03)	(4,772.36)
Divider	(55.23)	(50.14)
Net unrealised exchange difference	(427.46)	(109.60)
Operating profit before working capital changes	6,122.65	3,337.38
<b>Changes in Working Capital</b>	<b>47,444.43</b>	<b>42,390.79</b>
Provisions - Non Current	81.79	86.71
Other Financial Assets - Non Current	(95.67)	(93.89)
Other Non Current Assets	723.74	(1,392.56)
Inventories	(6,154.99)	(2,900.06)
Trade Receivables	(4,096.89)	(1,046.96)
Loan	-	500.00
Other Financial Assets - Current	(14.83)	3.27
Other Current Assets	136.38	(262.86)
Trade Payables	4,763.10	1,485.44
Other financial liabilities	2,069.28	190.58
Current Liabilities	(666.03)	526.79
Provisions - Current	31.71	17.43
Cash generated from operations	(3,222.41)	(2,886.11)
Income tax paid, net of refunds received	44,222.02	39,504.68
<b>Net Cash generated from operating activities (A)</b>	<b>(10,324.63)</b>	<b>(9,892.91)</b>
	<b>33,897.39</b>	<b>29,611.77</b>
<b>B. Cash flow from Investing activities</b>		
Capital expenditure, including capital advances	(34,013.78)	(28,592.57)
Investment in subsidiary	(857.00)	(1,500.09)
Investment in Others	(169.20)	(600.00)
Proceeds from sale of Investments	9.66	0.00
Proceeds from sale of fixed assets	80.14	1,085.19
Bank Balances not considered as cash and cash equivalents	2,281.64	(2,201.31)
Dividend income	55.23	50.14
Interest Income	4,070.77	3,232.47
<b>Net cash used in Investing activities (B)</b>	<b>(28,542.54)</b>	<b>(28,526.16)</b>



Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Audited	Audited
<b>C. Cash flow from financing activities</b>		
Interest and Finance Charges	(789.55)	(682.20)
Dividend Paid	(6,338.37)	(5,596.81)
Proceeds from Preferential Share.warrant	0.00	4,845.00
Lease Payments	(745.16)	(655.81)
Borrowings - Current and Non-current (Net)	2,816.80	1,209.13
<b>Net cash used in financing activities (C)</b>	<b>(5,056.28)</b>	<b>(880.70)</b>
<b>Net (decrease)/increase in cash and cash equivalents (A) + (B) + (C)</b>	<b>298.57</b>	<b>204.91</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>1,214.75</b>	<b>1,009.84</b>
<b>Cash and Cash Equivalents at the end of the year</b>	<b>1,513.32</b>	<b>1,214.75</b>

**Statement of Consolidated Cashflow for the year ended 31 March, 2026**

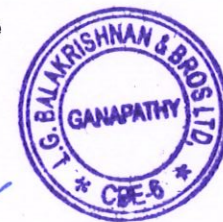
Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Audited	Audited
<b>A. Cash flow from operating activities</b>		
Net Profit before Tax	42,439.82	39,139.12
Adjustments for:		
Depreciation	11,527.07	9,152.84
Provision for Doubtful Debts	(6.10)	(40.70)
Profit/Loss on sale of assets	(50.07)	(1,058.86)
Assets condemned/Written off	16.32	61.84
Interest and Finance Charges	1,514.21	1,017.97
Interest Income	(5,122.34)	(4,839.56)
Dividend Income	(55.23)	(50.14)
Net unrealised exchange difference	(427.46)	(109.60)
Operating profit before working capital changes	7,396.40	4,133.79
<b>Changes in Working Capital</b>	<b>49,836.22</b>	<b>43,272.91</b>
Provisions - Non Current	90.05	81.97
Other Financial Assets - Non Current	(95.67)	(93.89)
Other Non Current Assets	(207.99)	(1,473.70)
Inventories	(8,213.43)	(4,304.08)
Trade Receivables	(6,023.18)	(1,920.28)
Other Financial Assets - Current	(1.53)	51.91
Other Current Assets	(106.63)	(404.28)
Trade Payables	6,321.57	2,764.54
Other financial liabilities	2,361.49	240.47
Current Liabilities	(532.49)	551.20
Provisions - Current	27.40	13.34
Cash generated from operations	(6,380.41)	(4,492.80)
Income tax paid, net of refunds received	43,455.81	38,780.11
<b>Net Cash generated from operating activities (A)</b>	<b>(10,285.20)</b>	<b>(9,944.38)</b>
	33,170.61	28,835.73



Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Audited	Audited
<b>B. Cash flow from Investing activities</b>		
Capital expenditure, including capital advances	(37,125.65)	(30,019.01)
Investment in Others	(169.20)	(600.00)
Proceeds from sale of Investments	9.66	0.00
Proceeds from sale of fixed assets	145.49	1,073.12
Bank Balances not considered as cash and cash equivalents	4,939.98	(4,858.82)
Dividend income	55.23	50.14
Interest Income	4,125.07	3,299.72
<b>Net cash used in Investing activities (B)</b>	<b>(28,019.42)</b>	<b>(31,054.85)</b>
<b>C. Cash flow from financing activities</b>		
Interest and Finance Charges	(1,353.87)	(887.90)
Dividend Paid	(6,338.37)	(5,596.81)
Proceeds from Preferential Share warrant	0.00	4,845.00
Lease payments	(1,011.90)	(673.62)
Borrowings - Current and Non-current (Net)	4,441.75	4,087.78
<b>Net cash used in financing activities (C)</b>	<b>(4,262.39)</b>	<b>1,774.45</b>
<b>Net (decrease)/increase in cash and cash equivalents (A) + (B) + (C)</b>	<b>888.80</b>	<b>(444.67)</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>1,259.21</b>	<b>1,703.88</b>
<b>Cash and Cash Equivalents at the end of the year</b>	<b>2,148.02</b>	<b>1,259.21</b>

**Notes:**

- 1 The consolidated / standalone financial results of the Company for the year ended 31st March, 2026 have been reviewed by the Audit Committee at their meeting held on 2nd May, 2026 and have been approved by the Board of Directors at its meeting held on 2nd May, 2026.
- 2 The above financial results of the Company for the year ended 31st March, 2026 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, LGB-Mexico 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.1,242.62 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 year ended 31st March, 2026. 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 Board of Directors of the company at its meeting held on 2nd May 2026 have proposed a dividend of Rs. 22/- per equity share of Rs.10/-each. (220% on the face value of Rs.10/- each). As per Ind AS 10, the company has not accounted for proposed dividend as liability.

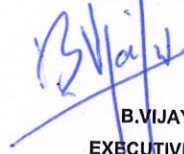


6 The exceptional item represents the following:

Particulars		For the quarter ended	For year ended
(a)	Subsidy received	184.72	1,502.86
(b)	Statutory impact of New Labour Codes	(81.01)	(1,242.62)
		103.71	260.24

7 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  
02.05.2026

