LGB - USA, INC and its subsidiaries

Balance Sheet as at 31 December, 2025

	Particulars	As at 31 December,2025	As at 31 December,2024
		(Rs. In Lakhs)	
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipments	2,776.56	2,878.38
	(b) Capital work-in-progress	1,536.92	449.38
	(c) Investment Property	-	-
	(d) Goodwill on amalgamation	1,866.53	1,777.27
	(e) Intangible assets		-
	(f) Right of use Asset	3,212.97	39.08
	(g) Financial assets		
	(i) Investments	-	-
	(ii) Other financial assets	0.00	-
	(h) Other non-current assets	1,314.38	81.14
		10,707.35	**5,225.25**
2	**Current assets**		
	(a) Inventories	1,882.72	2,124.31
	(b) Financial assets		
	(i) Trade receivables	2,638.19	1,659.34
	(ii) Cash and cash equivalents	0.00	0.36
	(iii) Other bank balances	632.35	2,658.34
	(iv) Other financial assets	0.00	-
	(c) Current tax Asset(Net)	0.00	10.31
	(d) Other current assets	41.57	42.76
		5,194.84	**6,495.42**
3	**Asset held for Sale**	-	-
	Total Assets	**15,902.19**	**11,720.68**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share capital	4,249.85	3,392.85
	(b) Other Equity	2,627.18	2,541.77
	Equity Attributable to Owners of the Company	**6,877.03**	**5,934.62**
2	**Liabilities**		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	4,290.37	3,911.69
	(ii) Lease Liabilities	3,043.48	24.42
	(b) Provisions	0.00	-
	(c) Deferred tax liabilities (net)	0.00	-
		7,333.86	**3,936.11**
3	**Current liaibilities**		
	(a) Financial Liabilities		
	(i) Borrowings	275.46	252.44
	(ii) Trade payables	0.00	-
	- total outstanding dues of micro & small enterprises	0.00	-
	- total outstanding dues other than micro & small entei	1,308.29	1,450.43
	(iii) Other financial liabilities	107.55	147.06
	(b) Provision	0.00	-
	(c) Current tax Liabilties(Net)	0.00	-

(d)	Other current liabilities		
		1,691.31	**1,849.94**
Total Liabilities		**15,902.19**	**11,720.68**

LGB - USA, INC and its subsidiaries

Statement of Profit and Loss for the year ended 31 December, 2025

	Particulars	**For the year ended 31 December,2025**	**For the year ended 31 December,2024**
		(Rs. In Lakhs)	
A.	**CONTINUING OPERATIONS**		
1	Revenue from operations(gross)	11,869.36	11,709.77
2	Other income	955.54	87.18
3	**Total revenue (1 + 2)**	**12,824.91**	**11,796.95**
4	**Expenses:**		
	(a) Cost of materials consumed	5,251.90	6,067.28
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	298.41	-133.29
	(c) Employee benefits expense	4,025.93	3,405.74
	(d) Finance costs	286.93	149.10
	(e) Depreciation and amortisation expense	533.64	502.86
	(f) Other expenses	2,447.96	1,822.81
	Total Expenses	**12,844.76**	**11,814.50**
5	**Profit before exceptional items and tax (3-4)**	**-19.86**	**-17.55**
6	Exceptional items	-	-
7	**Profit before tax (5+6)**	**-19.86**	**-17.55**
8	**Tax expense / (benefit):**		
	(a) Current tax / MAT tax expense	-	20.18
	(b) Current-tax expense relating to prior year	-	-
	(c) Deferred tax	-	-
	Net tax expense	-	20.18
9	**Profit for the year (7 - 8)**	**-19.86**	**-37.74**
10	**Other Comprehensive Income (Net of taxes)**		
	(A) (i) Items that will not be reclassified to Profit or Loss Account		
	(1) Re-measurement of defined benefit plans	-	-
	(2) On account of Investment Fair valuation	-	-
	(ii) (ii) Income-tax relating to Items that will not be reclassified to Profit and Loss Account	-	-
	(B) Items that will be reclassified to Profit or Loss Account	105.27	60.51
11	**Total Comprehensive income for the year**	**85.41**	**22.77**