



L.G. BALAKRISHNAN & BROS LIMITED

LGB/SEC/STK-BM-2026

02.05.2026

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001	National Stock Exchange of India Limited "Exchange Plaza" Bandra Kurla Complex Bandra (E), Mumbai - 400 051
Scrip Code: 500250	Scrip Code: LGBBROSLTD

Dear Sirs,

Sub: Outcome of Board Meeting.

Ref: Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

The Board of Directors of the Company at its meeting held on **Saturday, May 02, 2026** had inter-alia considered and approved the following:

Financial Results

1. Pursuant to Regulation 33 of the Listing Regulations, we are enclosing herewith the Audited Standalone & Consolidated financial results for the quarter and year ended March 31, 2026, along with the Statement of Assets and Liabilities, Statement of Cash Flow, Auditors Report and a declaration under Regulation 33(3)(d) of SEBI Listing Regulations are enclosed herewith. Further the statutory auditors of the Company have expressed an unmodified audit opinion in this regard.

Pursuant to Regulation 47 of the Listing Regulations, an extract of the audited standalone and consolidated financial results for the quarter and year ended 31st March 2026 along with the Quick Response code will be published in the prescribed format in English and Tamil newspapers within the stipulated time. The full audited financial results of the Company will also be placed on the website of the Company www.lgb.co.in





L.G. BALAKRISHNAN & BROS LIMITED

(2)

Dividend

2. Pursuant to Regulation 30 of the Listing Regulations, the board of directors have recommended a dividend of Rs.22/- per Share of Rs.10/- each (220 % on the face value) for the financial year ended March 31, 2026, subject to the approval of shareholders in the upcoming Annual General Meeting.

The dividend on equity shares for the year ended 31st March 2026, if declared at the ensuing Annual General Meeting, will be paid to those Members whose names appear in the register of members/beneficial owners as at the close of business hours on **Wednesday, August 19, 2026 (Record Date)**. **The date of payment of dividend will be on or before September 18, 2026.**

Continuation of directorship of Sri.S.Sivakumar (DIN: 00016040) as a Non-Executive Non- Independent Director beyond the age of 75 years

3. Based on the evaluation and recommendation of Nomination and Remuneration Committee and subject to the approval of shareholders by means of a special resolution at the ensuing Annual General Meeting, the Board of Directors has recommended the continuation of directorship of Sri.S.Sivakumar (DIN: 00016040) as a Non-Executive Non-Independent the Company, liable to retire by rotation, notwithstanding his attaining the age of 75 (seventy five) years on 30th November, 2026. Further, Sri.S.Sivakumar (DIN: 00016040) is not debarred from holding the office of Director by virtue of any order of the SEBI or any other statutory authority under any laws. The disclosure pursuant to Regulation 30 read with Schedule III of the Listing Regulations and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 are attached as **Annexure A**.

Cont...3





L.G. BALAKRISHNAN & BROS LIMITED

(3)

Re-appointment of Cost Auditor of the Company for the financial year 2026-27

4. Based on the recommendation of the Audit Committee, the Board has approved the re-appointment of Dr G L Sankaran (Membership No.4482), Cost Accountant, Coimbatore, as Cost Auditor to conduct the audit of cost records of the Company for the financial year 2026-27 and approved the remuneration payable to him. The remuneration payable to the Cost Auditor shall be subject to ratification by the shareholders at the ensuing Annual General Meeting. The disclosure pursuant to Regulation 30 read with Schedule III of the Listing Regulations and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 are attached as **Annexure B**.

Re-appointment of Internal Auditors of the Company for the financial year 2026-2027

5. Based on the recommendation of the Audit Committee, the Board has approved the re-appointment of Sri.G.Jawaharlal Membership No.200/27173 Chartered Accountant, Salem as Internal Auditor of the Company for the financial year 2026-27.

Based on the recommendation of the Audit Committee, the Board has approved the re-appointment of M/s.Lathi & Tapdiya, Chartered Accountants FRN No119827 Chartered Accountants, Aurangabad as Internal Auditors of the Company for the financial year 2026-27.

The disclosure regarding the re-appointment of Cost Auditor and the Internal Auditors pursuant to Regulation 30 read with Schedule III of the Listing Regulations and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 are attached as **Annexure C**.

Cont...4





L.G. BALAKRISHNAN & BROS LIMITED

(4)

Resignation of Senior Management Personnel

6. Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), this is to inform that Mr. Suresh Sivalingam, Vice President, Strategic Business Development vide letter dated January 11, 2026, tendered his resignation due to personal reason and his resignation has been accepted effective from closing business hours of 31.01.2026. A copy of his resignation letter is enclosed. The details as required under Regulation 30 read with Schedule III of the Listing Regulations and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 is enclosed herewith as "**Annexure D**".

Annual General Meeting and Book Closure

7. The Board has approved the convening of **70th Annual General Meeting ("AGM") of the Company on Wednesday, August 26, 2026**, through Video Conferencing / Other Audio Visual Means in accordance with the applicable circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India.

The Register of Members and Share Transfer Books of the Company will remain closed from **Thursday August 20, 2026, to Wednesday August 26, 2026 (both days inclusive)** for the purpose of dividend and for the 70th Annual General Meeting of the Company. **The record date for determining the shareholders eligible to receive the aforesaid dividend, if declared at the ensuing Annual General Meeting, will be Wednesday, August 19, 2026.**

This is to inform you that the Board meeting commenced at 15.00 P.M (IST) and concluded at 18.35 PM (IST).

Kindly take the same on record.

Thanking You,
Yours faithfully,

For L.G.Balakrishnan & Bros Limited


M.Lakshmi Kanth Joshi
Senior General Manager (Legal) and Company Secretary





L.G. BALAKRISHNAN & BROS LIMITED

Continuation of directorship of Sri.S.Sivakumar (DIN: 00016040) as a Non Executive Non-Independent Director beyond the age of 75 years - Annexure - A

Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise	Continuation of directorship of Sri.S.Sivakumar (DIN: 00016040) as a Non-Executive Non-Independent Director notwithstanding his attaining the age of 75 years, subject to approval of shareholders.
Date & term of appointment / re-appointment/cessation (as applicable) & term of appointment / re-appointment	Sri.S.Sivakumar (DIN: 00016040) was appointed as a Non-Executive Non-Independent Director on 28 th June, 1996 and he will attain the age of 75 (seventy five) years on 30 th November 2026. Based on the recommendation of Nomination and Remuneration Committee and subject to the approval of shareholders by means of a special resolution at the ensuing Annual General Meeting, the Board of Directors, at their meeting held on 2 nd May, 2026, has recommended the continuation of directorship of Sri.S.Sivakumar (DIN: 00016040) as a Non-Executive Non-Independent the Company, liable to retire by rotation, notwithstanding his attaining the age of 75 years.
Brief Profile (in case of appointment)	Sri.S.Sivakumar (DIN: 00016040), aged 74 years, is a Non-Executive Non-Independent Director since 28 th June, 1996. He has more than 39 years of rich industrial experience.
Disclosure of relationships between directors (in case of appointment of a director)	Sri.S.Sivakumar (DIN: 00016040) is not related to any Director of the Company.





L.G. BALAKRISHNAN & BROS LIMITED

Disclosure regarding the re-appointment of Cost Auditor and the Internal Auditors - Annexure - B

Particulars	Re-appointment of Dr G L Sankaran, Cost Accountant, as Cost Auditor
Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise	Re-appointment
Date & term of appointment / re-appointment/cessation (as applicable) & term of appointment / re-appointment	Based on the recommendation of the Audit Committee, the Board of Directors, at their meeting held on 2 nd May, 2026, has approved the re-appointment of Dr.G.L.Sankaran (Membership No.4482), Cost Accountant, Coimbatore, as Cost Auditor for the financial year 2026-27 and approved the remuneration payable to him, subject to ratification by the shareholders at the ensuing Annual General Meeting.
Brief Profile (in case of appointment)	Dr.G.L.Sankaran (Membership No.4482) is a Practicing Cost Accountant based in Coimbatore, who has decades of experience in the areas of Costing and establishing Cost Models. He has conducted various cost audits in several manufacturing companies across all the business sectors.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable





L.G. BALAKRISHNAN & BROS LIMITED

Disclosure regarding the re-appointment of Cost Auditor and the Internal Auditors - Annexure - C

Particulars	Re-appointment of Sri.G.Jawaharlal, Internal Auditor	of as	Re-appointment of M/s.Lathi & Tapdiya, as Internal Auditors	of
Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise	Re-appointment		Re-appointment	
Date & term of appointment / re-appointment/cessation (as applicable) & term of appointment / re-appointment	Based on the recommendation of the Audit Committee, the Board of Directors, at their meeting held on 2 nd May, 2026, has approved the re-appointment of Sri.G.Jawaharlal Membership No.200/27173 Chartered Accountant, Salem as Internal Auditor of the Company for the financial year 2026-27.		Based on the recommendation of the Audit Committee, the Board of Directors, at their meeting held on 2 nd May, 2026, has approved the re-appointment of M/s.Lathi & Tapdiya, FRN No119827 Chartered Accountants, Aurangabad as Internal Auditor of the Company for the financial year 2026-27.	
Brief Profile (in case of appointment)	Sri.G.Jawaharlal is a qualified Chartered Accountant with Membership No.200/27173. He has three decades of experience in Internal Audit including risk based Internal Audit. He has conducted Internal Audits in several manufacturing companies across all the business sectors.		M/s.Lathi & Tapdiya, FRN No119827 Chartered Accountants has two decades of experience in Internal Audit including risk based Internal Audit. He has conducted Internal Audits in several manufacturing companies	
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable		Not Applicable	





L.G. BALAKRISHNAN & BROS LIMITED

Disclosure regarding resignation of Mr. Suresh Sivalingam, Vice President, Strategic Business Development (Senior Management Personnel) - Annexure - D

Name of Senior Management	Mr. Suresh Sivalingam, Vice President, Strategic Business Development
Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise	Resignation
Date & term of appointment / re-appointment/cessation (as applicable) & term of appointment / re-appointment	Effective from the closure of business hours on 31.01.2026
Brief profile (in case of appointment);	Not Applicable
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable
Reason for delay in disclosure	The delay in the disclosure is due to inadvertence and caused unintentionally. The Company shall ensure that there are no such instances in future compliances.



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	81,855.94	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	Total Income (1) + (2)	74,702.12	74,988.81	62,031.44	2,83,217.65	2,44,527.69	83,751.00	83,279.87	68,462.01	3,14,403.77	2,63,351.54
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)	Total expenses (a) to (g)	64,627.50	63,612.18	53,159.17	2,42,156.11	2,07,776.93	73,522.04	71,586.29	59,515.20	2,72,224.19	2,26,515.08
5	Profit/(Loss) before exceptional items and tax (3-4)	10,074.63	11,376.63	8,872.27	41,061.54	36,750.76	10,228.96	11,693.58	8,946.81	42,179.58	36,836.46
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	Profit/(Loss) before tax (5 + 6)	10,178.34	10,639.30	10,130.23	41,321.78	39,053.42	10,332.67	10,956.25	10,204.77	42,439.82	39,139.12
8	Tax expense										
(a)	Current tax	3,073.43	2,871.35	2,181.91	11,146.97	9,829.13	3,090.67	2,769.44	2,171.17	11,164.21	9,832.07
(b)	Deferred tax	1.62	(683.99)	691.01	(459.43)	358.08	275.23	(658.25)	(369.09)	(598.68)	(702.02)
9	Net Profit/(Loss) for the period (7-8)	7,103.29	8,451.94	7,257.31	30,634.24	29,066.21	6,966.77	8,845.06	8,402.69	31,874.29	30,209.07
10	Share of profit of associate	-	-	-	-	-	-	-	-	-	-
11	Net Profit/(Loss) after taxes and share of profit of associate (9+10)	7,103.29	8,451.94	7,257.31	30,634.24	29,066.21	6,966.77	8,845.06	8,402.69	31,874.29	30,209.07
	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
	Total other comprehensive income, net of income-tax	(604.85)	(240.23)	(3,851.04)	(664.13)	(3,125.67)	(612.76)	629.74	(3,819.36)	(575.69)	(3,074.04)
13	Total comprehensive income for the period (11 + 12)	6,498.44	8,211.71	3,406.27	29,970.11	25,940.54	6,354.01	9,474.80	4,583.33	31,298.60	27,135.03



SI. 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				
	Total comprehensive income attributable to:										
	(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

SI. 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	Segment Revenue										
	(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
	Total	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
	Less: Inter segment revenue	-	-	-	-	-	-	-	-	-	-
	Net Sales/Income 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	Segment Results										
	(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
	Total	10,673.27	10,938.81	9,530.66	42,499.73	39,231.15	10,981.18	11,416.64	9,696.88	44,182.09	39,522.55
	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)
	Total Profit/(Loss) Before Tax	10,178.34	10,639.30	10,130.23	41,321.78	39,053.42	10,332.67	10,956.27	10,204.78	42,439.82	39,139.12

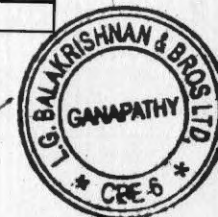


Sl. No.	Particulars	Quarter ended			Year ended		Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
		STANDALONE					CONSOLIDATED				
3	Segment Assets										
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
	Total	2,80,871.00	2,71,021.01	2,48,178.43	2,80,871.00	2,48,178.43	2,99,486.71	2,86,161.14	2,58,988.68	2,99,486.71	2,58,988.68
4	Segment Liabilities										
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
	Total	70,338.99	66,987.43	61,238.05	70,338.99	61,238.05	84,116.47	77,150.91	68,539.78	84,116.47	68,539.78
5	Capital Employed										
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
	Total	2,10,532.02	2,04,033.58	1,86,940.38	2,10,532.02	1,86,940.38	2,15,370.24	2,09,010.23	1,90,448.90	2,15,370.24	1,90,448.90



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	
A ASSETS				
1 Non-current assets				
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
	1,65,228.44	1,30,818.89	1,71,566.31	1,31,424.17
2 Current assets				
Inventories	45,449.13	39,294.13	51,431.85	43,218.42
Financial assets				
(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
	1,15,642.56	1,17,359.54	1,27,920.40	1,27,564.50
3 Asset held for Sale	0.00	0.00	0.00	0.00
Total Assets	2,80,871.00	2,48,178.43	2,99,486.71	2,58,988.68



PARTICULARS	As at		As at	
	31.03.2026	31.03.2025	31.03.2026	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	2,07,342.78	1,83,751.14	2,12,181.00	1,87,259.66
Equity Attributable to Owners of the Company	2,10,532.02	1,86,940.38	2,15,370.24	1,90,448.90
Non-controlling interest	-	-	253.45	254.65
Total Equity	2,10,532.02	1,86,940.38	2,15,623.69	1,90,703.55
2 Liabilities				
Non-current liabilities				
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
Total Non-current Liabilities	5,859.00	6,055.69	11,887.81	8,925.39
3 Current liabilities				
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
Total Current Liabilities	64,479.98	55,182.36	71,975.21	59,359.74
Total Liabilities	2,80,871.00	2,48,178.43	2,99,486.71	2,58,988.68



Statement of Standalone 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
A. Cash flow from operating activities		
Net Profit before Tax	41,321.78	39,053.42
Adjustments for:		
Depreciation	10,763.33	8,493.78
Provision for Doubtful Debts	(8.10)	(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
Changes in Working Capital	47,444.43	42,390.79
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
Net Cash generated from operating activities (A)	(10,324.63)	(9,892.91)
	33,897.39	29,611.77
B. Cash flow from Investing activities		
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
Net cash used in Investing activities (B)	(28,542.54)	(28,526.16)



Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Audited	Audited
C. Cash flow from financing activities		
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
Net cash used in financing activities (C)	(5,056.28)	(880.70)
Net (decrease)/increase in cash and cash equivalents (A) + (B) + (C)	298.57	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	1,513.32	1,214.75

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
A. Cash flow from operating activities		
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
	49,836.22	43,272.91
Changes in Working Capital		
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
	(6,380.41)	(4,492.80)
Cash generated from operations	43,455.81	38,780.11
Income tax paid, net of refunds received	(10,285.20)	(9,944.38)
Net Cash generated from operating activities (A)	33,170.61	28,835.73



Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Audited	Audited
B. Cash flow from Investing activities		
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
Net cash used in Investing activities (B)	(28,019.42)	(31,054.85)
C. Cash flow from financing activities		
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
Net cash used in financing activities (C)	(4,262.39)	1,774.45
Net (decrease)/increase in cash and cash equivalents (A) + (B) + (C)	888.80	(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 year	2,148.02	1,259.21

Notes:

- 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.
- The above financial results of the Company for the year ended 31st March, 2026 have been audited by the Statutory Auditors.
- 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.
- 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.
- 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.



Handwritten signature/initials

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 News Labour Codes	(81.01)	(1,242.62)
		184.72	1,502.86

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. Vijay Kumar

B.VIJAYAKUMAR
EXECUTIVE CHAIRMAN



COIMBATORE
02.05.2026

INDEPENDENT AUDITORS' REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2026 OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SECURITIES EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

**TO
THE BOARD OF DIRECTORS
L.G. BALAKRISHNAN & BROS LIMITED
COIMBATORE**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **L.G. Balakrishnan & Bros. Limited ("the Company")** for the quarter and year ended 31st March, 2026 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the*



suriandco.com



cbe@suriandco.com



0422 - 2433627 / 2448664



SSS Towers, First Floor, No. 432,
Mettupalayam Road (Near Hotel Annapoorna)
Coimbatore - 641 043.

GSTIN - 33AABFS5023Q1Z2

Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results:

The Standalone annual financial results have been prepared on the basis of Standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of the Standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.



Auditor's Responsibility for the Audit of the Standalone Annual Financial Results:

Our objectives are to obtain reasonable assurance about whether the Standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone annual financial statements on whether the entity has adequate internal financial controls with reference to standalone annual financial statements in place and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Management and the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date



of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

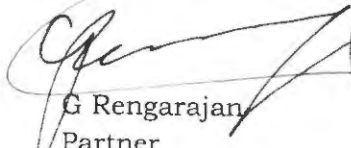
- Evaluate the overall presentation, structure and content of the Standalone annual financial results, including the disclosures, and whether the Standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient and appropriate audit evidence regarding the Standalone annual financial results of the company to express an opinion on the Standalone annual financial results.

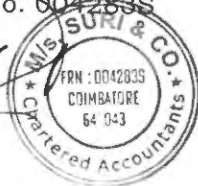
Materiality is the magnitude of misstatements in the Standalone annual financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone annual financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone annual financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with the relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Suri & Co
Chartered Accountants
Firm's Registration No. 004283S


G Rengarajan
Partner



Membership No. 219922
UDIN: 26219922DLMMUR9959

Place: Coimbatore
Date: 2nd May, 2026

INDEPENDENT AUDITORS' REPORT ON AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2026 OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SECURITIES EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

**TO
THE BOARD OF DIRECTORS
L.G. BALAKRISHNAN & BROS LIMITED.
COIMBATORE.**

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated Financial Results of **L.G. BALAKRISHNAN & BROS LIMITED** ("the Holding Company") and its subsidiaries (the holding Company and its subsidiaries together referred to as "the Group") for the quarter and year ended 31st March, 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial statements/ financial information of subsidiaries, the aforesaid consolidated annual financial results:

- a) include the annual financial results of the following entities:
 - (i) LGB Steel Private Limited (Wholly owned Subsidiary) (Formerly known as RSAL Steel Private Limited)
 - (ii) LGB-USA, INC. (Subsidiary);
 - (iii) GFM Acquisition LLC (Step-Down Subsidiary);
 - (iv) GFM LLC (Step-Down Subsidiary);
 - (v) LGB Mexico (Step-Down Subsidiary);
- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c) give a true and fair view in conformity with the applicable Indian accounting standards and other accounting principles generally



suriandco.com



cbe@suriandco.com



0422 - 2433627 / 2448664



555 Towers, First Floor, No. 432,
Mettupalayam Road (Near Hotel Annapoorna)
Coimbatore - 641 043.

GSTIN - 33AABFS5023Q1Z2

In preparing the Consolidated annual financial results, the respective Board of Directors of the companies included in the group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibility for the Audit of the Consolidated Annual Financial Results:

Our objectives are to obtain reasonable assurance about whether the Consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated annual financial results, including the disclosures, and whether the Consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated annual financial statements of the entities within the Group to express an opinion on the Consolidated annual financial results. For the entities included in the consolidated annual Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the that Consolidated annual financial results, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated annual financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated annual financial results.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters


1. The Consolidated annual financial results include the audited financial results of its domestic wholly owned subsidiary, whose financial information reflect Group's share of total assets of Rs.12,720.85 Lakhs as at 31st March 2026, Group's share of total revenue of Rs.20,727.94 Lakhs and Group's share of total net profit after tax of Rs.1,344.64 Lakhs for the year ended 31st March 2026 , as considered in the Consolidated annual financial results. This audited financial information has been audited by other auditors whose reports have been furnished to us and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary companies is based solely on the reports of the other auditors and the procedures performed by us. Our report on the Statement is not modified in respect of this matter with respect to reliance on the work done and the report of other auditors.
2. The Consolidated annual financial results include the unaudited financial results of one subsidiary and three of its step-down subsidiaries, whose financial statements reflect Group's share of total assets of Rs.15,902.19 Lakhs as at 31st December,2025, Group's share of total revenue of Rs.12,824.91 Lakhs and Group's share of total loss before tax of Rs.19.85 Lakhs for the year ended 31st December,2025 respectively, as considered in the Consolidated annual financial results. These unaudited financial information have been furnished to us by the Board of Directors and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited financial information.

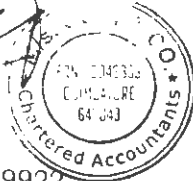


In our opinion and according to the information and explanations given to us by the Board of Directors, these financial information are not material to the Group.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

For Suri & Co.,
Chartered Accountants
Firm's Registration No. 004283S


G Rengarajan
Partner
Membership No. 219922
UDIN: 26219922ZSSRSI9568



Place: Coimbatore
Date: 2nd May 2026

11.01.2026.

From:

Suresh Sivalingam
#9602, TVH TAUS,
Old Mahabalipuram Road, Egattur,
Chennai, Tamilnadu, India – 636354.

To:

Mr. Prabakaran, Managing Director.
M/s L.G. Balakrishnan & Bros Ltd.
6/16/13, Krishnarayapuram Road, Ganapathy,
Coimbatore – 641 006, Tamil Nadu, India.

Subject: Resignation Letter

Dear Sir,

I am writing to formally resign from my position as Vice President – Strategic Business Development, effective immediately, and kindly request to be relieved from my duties at the earliest possible date.

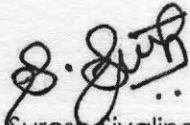
Unfortunately, I am compelled to step down due to pressing personal reasons.

Given the current circumstances, it will be very difficult for me to continue managing my responsibilities at M/s LGB and to do justice to the role.

After careful thought and discussions with my family, I have decided to resign from my position at M/s LGB.

I sincerely apologize once again for any inconvenience or disruption caused and thank you very much for your kind understanding and support in helping me get relieved at the earliest possible.

With Regards,



Suresh Sivalingam
Vice President, Strategic Business Development.
M/s L.G. Balakrishnan & Bros Ltd.



L.G. BALAKRISHNAN & BROS LIMITED

Listing Department The National Stock Exchange of India Limited "Exchange Plaza" Bandra Kurla Complex, Bandra(E) Mumbai - 400 051	Listing Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001	
--------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------	--

LGBFL/SEC/STK-BM-2026

02.05.2026

Sub: Declaration with respect to Auditor's Report with unmodified opinion to the Standalone and Consolidated Audited Financial Results for the Financial Year Ended March 31, 2026.

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we do hereby confirm that the Statutory Auditors of the Company M/s. Suri & Co., (Firm's Registration No. 004283S) have not expressed any modified opinion in its Standalone and Consolidated Annual Audited Financial Results of the Company, for the Financial Year ended March 31, 2026.

Thanking You.

**Yours faithfully,
For L.G.Balakrishnan & Bros Limited**

**N.Rengaraj
Chief Financial Officer**



L.G. BALAKRISHNAN & BROS LIMITED

LGB/SEC/STK-2026

02.05.2026

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001	National Stock Exchange of India Limited "Exchange Plaza" Bandra Kurla Complex Bandra (E) Mumbai - 400 051
Scrip Code: 500250	Scrip Code: LGBBROSLTD

Dear Sirs,

Sub: Submission of details with regards to Large Corporate for the Financial Year ended March 31, 2026.

Pursuant to SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, and emails received from BSE Limited and National Stock Exchange of India Limited, we hereby confirm that the Company does not fulfil the criteria as specified at para 2.2 of the aforesaid SEBI Circular and therefore the **Company shall not be considered as a "Large Corporate"** for the Financial Year ended March 31, 2026.

S.No	Particulars	Details
1	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	0.00
2	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	0.00
3	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in	ICRA [AA]
4	Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores)	0.00
5	Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	0.00

Kindly take the same on record

Thanking You,

Yours faithfully,

For L.G.Balakrishnan & Bros Limited

M.Lakshmi Kanth Joshi

Senior General Manager (Legal) and Company Secretary