

SUNDARAM BRAKE LININGS LIMITED

Padi, Chennai - 600 050, India.



Telephone: 73580 33474

E-mail : sbl@tvssbl.com

Website : www.tvsbrakelinings.com

PAN : AADCS4888E

11th February, 2025

National Stock Exchange of India Limited Exchange Plaza, 5 th Floor Plot No. C/1, "G" Block Bandra Kurla Complex Bandra (East), Mumbai-400 051 Scrip Code: SUNDRMBRAK	BSE Limited Floor 25, P J Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 590072
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Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter and the nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 02, 2025, we enclose herewith the Integrated Filing (Financial) for the quarter and the nine months ended December 31, 2024.

We request you to kindly take the same on record.

Thanking you,

Yours truly

for **SUNDARAM BRAKE LININGS LIMITED**

J. R. VISHNU VARTHAN
COMPANY SECRETARY

SUNDARAM BRAKE LININGS LIMITED

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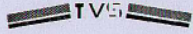
Integrated Filing (Financial) for the quarter and the nine months ended December 31, 2024

Annexure	Particulars	Remarks
A.	Financial Results	Enclosed as Annexure
B.	Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.	Not Applicable
C.	Format for disclosing outstanding default on loans and debt securities	Not Applicable
D.	Format for disclosure of related party transactions (applicable only for half yearly filings i.e., 2nd and 4 th quarter)	Not Applicable
E.	Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)	Not Applicable

MANUFACTURERS OF TVS BRAKE LININGS & CLUTCH FACINGS

Registered Office : Padi, Chennai - 600 050. India.

CIN : L34300TN1974PLC006703



SUNDARAM BRAKE LININGS LIMITED

CIN: L34300TN1974PLC006703

Regd Office: Padi, Chennai 600 050; Tel. No: 044-26257853; Fax: 044-26254770

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2024

Rs. in lacs

	Particulars	Quarter Ended			Nine Months Ended		For the Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)			(Unaudited)		(Audited)
1	Revenue from Operations	8,830.29	8,324.59	8,479.95	25,525.60	26,332.72	35,235.87
2	Other Income	99.81	49.29	6.16	192.29	131.42	327.76
3	Total Revenue	8,930.10	8,373.88	8,486.11	25,717.89	26,464.14	35,563.63
4	Expenditure						
	(a) Cost of materials consumed	4,391.38	4,575.25	4,406.23	13,301.92	13,983.20	18,499.09
	(b) Changes in inventories of finished goods and work-in-progress	(33.68)	(844.85)	(162.28)	(1,215.89)	(103.45)	(33.55)
	(c) Employee benefits expenses	1,379.21	1,401.81	1,155.49	4,111.05	3,462.55	4,838.84
	(d) Finance cost	112.88	86.60	70.15	284.62	259.04	336.40
	(e) Depreciation and amortisation expense	155.39	153.91	161.79	461.99	475.34	638.37
	(f) Other expenses	2,823.56	2,844.44	2,484.30	8,334.24	7,256.87	10,129.99
5	Total Expenses (a ... f)	8,828.74	8,217.16	8,115.68	25,277.93	25,333.55	34,409.14
6	Total Profit/ (Loss) before Exceptional items and Tax (3-5)	101.36	156.72	370.43	439.96	1,130.59	1,154.49
7	Exceptional item	-	-	-	-	-	-
8	Profit / (Loss) Before Tax (6 - 7)	101.36	156.72	370.43	439.96	1,130.59	1,154.49
9	Tax expense						
	- Current Tax	17.71	27.38	64.72	77.14	197.54	198.67
	- Prior Period Tax	-	-	-	-	-	(19.65)
	- Deferred Tax	(5.21)	(17.46)	(10.09)	(22.02)	(18.43)	(33.89)
10	Profit/ (Loss) for the period from continuing operations (8 - 9)	88.86	146.80	315.80	384.84	951.48	1,009.36
11	Profit/ (Loss) for the period from discontinued operations, if	-	-	-	-	-	-
12	Profit/ (Loss) for the period (10 + 11)	88.86	146.80	315.80	384.84	951.48	1,009.36
13	Other Comprehensive Income						
	a) (i) Item that will not be reclassified to Profit & Loss	-	-	-	-	-	(44.48)
	(ii) Deferred Tax relating to item that will not be reclassified to Profit & Loss	-	-	-	-	-	-
14	Total Comprehensive Income (12+13)	88.86	146.80	315.80	384.84	951.48	964.88
15	Paid up Equity Share Capital-Face Value-Rs.10/- each	393.46	393.46	393.46	393.46	393.46	393.46
16	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year						9,112.45
17	Earnings Per Share (EPS) - in Rs.						
	a) Basic and diluted EPS before Extraordinary items (not annualised) - in Rs.	2.26	3.73	8.03	9.78	24.18	25.65
	b) Basic and diluted EPS after Extraordinary items (not annualised) - in Rs.	2.26	3.73	8.03	9.78	24.18	25.65

Notes :

- The primary operations of the Company relate only to one segment viz., friction materials.
- The above Unaudited financial results of the Company have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015. These results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 11th February, 2025. The Statutory Auditors have carried out a limited review for the quarter / nine months ended 31st December, 2024 and have issued an unqualified report thereon.
- Other Comprehensive Income mainly comprise of the impact on movement in fair value of Non-Current Investments in Equity and Remeasurement of Defined Plan Benefits
- The results for the quarter and nine months ended 31st December 2024 reflect the impact of delays in project revenue initiation, legal costs and the weak domestic commercial vehicle market.
The figures for the previous period have been regrouped wherever necessary to conform to current period classification.

On behalf of the Board
For SUNDARAM BRAKE LININGS LIMITED

Krishna Mahesh
KRISHNA MAHESH
MANAGING DIRECTOR

Chennai
11th February, 2025

Visit our website : www.tvbrakelinings.com



Independent Auditor's Review Report

To
The Board of Directors,
Sundaram Brake Linings Limited

Re: Limited Review Report for the quarter and nine months ended 31 December 2024

1. We have reviewed the accompanying Statement of unaudited financial results of Sundaram Brake Linings Limited (the "Company") for the quarter and nine months ended 31 December 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of Companies Act, 2013 read with rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai

Date: February 11 2025

For Brahmayya & Co
Chartered Accountants
Firm Regn No: 000511S

K. Jitendra Kumar

K. Jitendra Kumar
Partner

Membership No: 201825.

UDIN No: 25201825BMJWN99572

