SUNDARAM BRAKE LININGS LIMITED
Padi, Chennai - 600 050, India.

Telephone: 73580 33474
E-mail : sbl@tvssbl.com
Website : www.tvsbrakelinings.com
PAN : AADCS4888E

Sec/27/IIIQTR/2026-27 **13th November, 2026**

National Stock Exchange of India Limited Exchange Plaza, 5th 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**

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

Ref: Regulation 33 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We wish to inform that the board of directors of the company, at their meeting held on 13th November, 2026 (today) inter alia approved the following:

a) Unaudited Standalone financial results of the company for the quarter and half year ended 30th September, 2026.

We enclose herewith the copy of Unaudited financial results for the quarter and half year ended 30th September, 2026 along with the Limited Review Report issued by the Statutory auditors of the Company with an Unmodified Opinion.

The Board Meeting commenced at 10.05 AM and concluded at 12.05 PM. This is for your kind information and records.

Thanking You,

Yours Truly,

for **SUNDARAM BRAKE LININGS LIMITED**

PRADEEP KUMAR NATH
Digitally signed by PRADEEP KUMAR NATH
Date: 2026.11.13 11:54:29 +05'30'

PRADEEP KUMAR NATH
COMPANY SECRETARY AND COMPLIANCE OFFICER

Independent Auditor's Review Report

To
The Board of Directors,
Sundaram Brake Linings Limited

Re: Limited Review Report for the quarter and half year ended 30 September 2026

1. We have reviewed the accompanying Statement of unaudited financial results of Sundaram Brake Linings Limited (the "Company") for the quarter, and half year ended 30 September 2026 ("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.

For Brahmayya & Co
Chartered Accountants
Firm Reg'n No: 000511S

BRAHMAYYA & CO. CHENNAI INDIA CHARTERED ACCOUNTANTS

K.Jitendra kumar
Partner
Membership No: 201825.
UDIN No 26201825ZDMENP1433

Place: Chennai

Date: 13th November 2026

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 HALF YEAR ENDED 30th SEPTEMBER 2026

Rs. in lacs

	Particulars	Quarter Ended			Half Year Ended		For the Year ended
		30.09.2026	30.06.2026	30.09.2025	**30.09.2026**	30.09.2025	31.03.2026
		(Unaudited)			**(Unaudited)**		(Audited)
1	Revenue from Operations	**9,604.84**	9,097.73	**7,802.50**	**18,702.57**	17,003.38	34,465.22
2	Other Income	**42.75**	51.25	**150.73**	**94.00**	203.87	437.59
3	**Total Revenue**	**9,647.59**	9,148.98	**7,953.23**	**18,796.57**	17,207.25	34,902.81
4	**Expenditure**						
	(a) Cost of materials consumed	**5,157.45**	4,864.34	**4,162.57**	**10,021.79**	8,561.71	17,115.31
	(b) Changes in inventories of finished goods and work-in-progress	**(0.73)**	41.41	**(235.90)**	**40.68**	218.63	438.76
	(c) Employee benefits expenses	**1,493.27**	1,396.65	**1,424.18**	**2,889.92**	2,841.59	5,381.98
	(d) Finance cost	**87.69**	75.61	**78.22**	**163.30**	180.43	323.48
	(e) Depreciation and amortisation expense	**140.43**	136.61	**170.65**	**277.04**	329.51	628.82
	(f) Other expenses	**2,724.40**	2,587.30	**2,665.59**	**5,311.70**	5,436.69	10,678.45
5	**Total Expenses (a ... f)**	**9,602.51**	9,101.92	**8,265.31**	**18,704.43**	17,568.56	34,566.80
6	**Total Profit/ (Loss) before Exceptional items and Tax (3-5)**	**45.08**	47.06	**(312.08)**	**92.14**	(361.31)	336.01
7	Exceptional item	-	-	-	-	-	-
8	**Profit / (Loss) Before Tax (6 - 7)**	**45.08**	47.06	**(312.08)**	**92.14**	(361.31)	**336.01**
9	Tax expense						
	- Current Tax	-	-	-	-	-	56.09
	- Prior Period Tax	-	-	-	-	-	-
	- Deferred Tax	**(7.94)**	(1.15)	**0.35**	**(9.09)**	4.35	23.21
10	**Profit/ (Loss) for the period from continuing operations (8 - 9)**	**53.02**	**48.21**	**(312.43)**	**101.23**	**(365.66)**	**256.71**
11	**Profit/ (Loss) for the period from discontinued operations, if any**	-	-	-	-	-	-
12	**Profit/ (Loss) for the period (10 + 11)**	**53.02**	**48.21**	**(312.43)**	**101.23**	**(365.66)**	**256.71**
13	Other Comprehensive Income						-
	a) (i) Item that will not be reclassified to Profit & Loss	-	-	-	-	-	85.21
	(ii) Income Tax relating to item that will not be reclassified to Profit & Loss	-	-	-	-	-	(14.22)
	b) (i) Item that will be reclassified to Profit & Loss	-	-	-	-	-	-
	(ii) Income Tax relating to item that will be reclassified to Profit & Loss	-	-	-	-	-	-
14	Total Comprehensive Income (12+13)	53.02	48.21	(312.43)	101.23	(365.66)	327.70
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						9,810.48
17	Earnings Per Share (EPS) - in Rs.						
	a) Basic and diluted EPS before Extraordinary items (not annualised) - in Rs.	**1.35**	1.23	**(7.94)**	**2.57**	(9.29)	6.52
	b) Basic and diluted EPS after Extraordinary items (not annualised) - in Rs.	**1.35**	1.23	**(7.94)**	**2.57**	(9.29)	6.52

BRAHMAYYA & CO. CHENNAI INDIA CHARTERED ACCOUNTANTS

For SUNDARAM BRAKE LININGS LTD.

2/11

KRISHNA MAHESH
MANAGING DIRECTOR

SUNDARAM BRAKE LININGS LIMITED Padi Chennai 600 050

Statement of Assets and Liabilities as at 30th September 2026 as compared to previous year: Rs. in lacs

	Particulars	As at 30.09.2026 (Unaudited)		As at 31.03.2026 (Audited)	
A	**ASSETS**				
1	**Non-current Assets**				
	(a) Property, Plant and Equipment	6,416.37		6,593.71	
	(b) Right of use assets	256.03		257.67	
	(c) Other Intangible Assets	227.32		182.92	
	(d) Investment Property	0.00		0.00	
	(e) Capital Work-in-progress	35.56		29.32	
	(f) Intangible assets under development	80.35		80.35	
			7,015.63		7,143.97
	(g) Financial Assets				
	i. Investments	1.25		1.25	
	ii. Other financial assets	273.37		335.18	
	(h) Non-Current Tax Assets (Net)	11.41		0.00	
	(i) Other Non-Current Assets	409.56		147.29	
			695.59		483.72
2	**Current Assets**				
	(a) Inventories	4,609.45		4,726.36	
	(b) Financial Assets				
	i. Trade Receivables	7,701.02		7,302.70	
	ii. Cash and cash equivalents	35.34		29.46	
	iii. Other financial assets	295.90		307.23	
	(c) Other Current Assets	1,259.43		918.20	
			13,901.14		13,283.95
	TOTAL		21,612.36		20,911.64
B	**EQUITY AND LIABILITIES**				
1	**Equity**				
	(a) Equity Share Capital	393.46		393.46	
	(b) Other Equity	9,886.14		9,810.48	
			10,279.60		10,203.94
	LIABILITIES				
3	**Non-current liabilities**				
	(a) Financial Liabilities				
	(i) Borrowings	0.00		170.85	
	(b) Provisions	72.24		72.24	
	(c) Deferred tax liabilities (net)	882.38		891.47	
			954.62		1,134.56
4	**Current liabilities**				
	(a) Financial Liabilities				
	i. Borrowings	4,866.98		4,408.18	
	ii. Trade payables				
	(A) total outstanding dues of micro enterprises and small enterprises	1,365.75		1,138.32	
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2,887.82		2,772.18	
	iii. Other Financial Liabilities	1,065.62		1,052.26	
	(b) Other current liabilities	185.92		179.31	
	(c) Provisions	6.05		6.05	
	(d) Liabilities for Tax (Net)	0.00		16.84	
			10,378.14		9,573.14
	TOTAL		21,612.36		20,911.64

BRAHMAYYA & CO. CHENNAI INDIA CHARTERED ACCOUNTANTS

For SUNDARAM BRAKE LININGS LTD.

3/11

KRISHNA MAHESH
MANAGING DIRECTOR

SUNDARAM BRAKE LININGS LIMITED Padi Chennai 600 050

Cash Flow Statement for the Half Year ended 30th September 2026: Rs. in lacs

		For the Half Year ended 30.09.2026	For the Half Year ended 30.09.2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit / (Loss) before Tax	**92.14**	(361.31)
	Adjustments for:		
	Depreciation and Amortization	**277.04**	329.51
	Unrealised (Gain) / loss on Foreign Exchange Fluctuations (Net)	**(28.38)**	(109.37)
	Profit / (Loss) on Sale of fixed assets	**(7.06)**	(1.13)
	Payable written back	**(32.15)**	(29.99)
	Interest Income	**(10.63)**	(6.11)
	Interest Expenses	**163.30**	180.43
	Cash Generated Before Working Capital Changes	**454.26**	2.03
	Movement In Working Capital		
	Increase / (Decrease) in Trade Payables	**340.40**	(500.19)
	Increase / (Decrease) in Other Financial Liabilities	**97.36**	248.65
	Increase / (Decrease) in Other Liabilities	**6.61**	(26.72)
	(Increase) / Decrease in Trade Receivables	**(322.92)**	1,471.30
	(Increase) / Decrease in Inventories	**116.91**	389.08
	(Increase) / Decrease in Other Financial Assets	**81.72**	786.38
	(Increase) / Decrease in Other Assets	**(391.23)**	(22.35)
	Cash Generated From Operations	**383.10**	2,348.18
	Direct Taxes Paid (net)	**(28.25)**	28.10
	Net Cash Flow From / (Used in) Operating Activities	**354.85**	2,376.28
B.	**CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES**		
	Purchase of PPE and Intangible Assets	**(405.76)**	(443.89)
	Proceeds from Sale of PPE	**-**	(1.61)
	Interest Income Received	**-**	25.42
	Net Cash Flow From / (Used in) Investing Activities	**(405.76)**	(420.08)
C.	**CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES**		
	Proceeds from/(to) Short - Term Borrowings (Net) *	**641.94**	(1,606.70)
	Repayment of Long Term Borrowings	**(398.34)**	(103.25)
	Dividend paid	**(25.58)**	(59.02)
	Interest Paid	**(163.30)**	(181.58)
	Net Cash Flow From / (Used in) Financing Activities	**54.73**	(1,950.54)
	Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	**3.82**	5.66
	Cash and Cash Equivalents at the beginning of the year	**28.12**	27.53
	Cash and Cash Equivalents at the end	**31.94**	33.20
	Effect of changes in foreign exchange rates	**0.01**	0.34
	Components of Cash and Cash Equivalents	**31.95**	33.54
	Cash and cheques on Hand	**24.97**	23.42
	Balances with Banks		
	-On Current Accounts	**9.03**	10.12
	-On Deposit Accounts	**-**	-
	Cash and cash Equivalents	**34.00**	33.54
	Non cash Investment / Financing activities:		
	*Foreign Exchange Movement	**(44.35)**	(34.21)

The above cash flow statement has been prepared under the 'Indirect Method' as set out in the Ind AS - 7 on Cash Flow Statements.

BRAHMAYYA & CO. CHENNAI INDIA CHARTERED ACCOUNTANTS

For SUNDARAM BRAKE LININGS LTD.

8/11

KRISHNA MAHESH
MANAGING DIRECTOR

SUNDARAM BRAKE LININGS LIMITED Padi Chennai 600 050

Notes :	
1	The primary operations of the Company relate only to one segment viz., friction materials.
2	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 their meeting held on 13th Nov, 2026. The Statutory Auditors have carried out a limited review for the quarter ended 30th September, 2026 and have issued an unqualified report thereon.
3	Other Comprehensive Income mainly comprises of the impact on movement in fair value of Non-Current Investments in Equities and Remeasurement of Defined Plan Benefits
4	The Government of India has notified the Code on Wages, 2019; Industrial Relations Code, 2020; Code on Social Security, 2020; and Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the 'New Labour Codes'). These Codes have been made effective from November 21, 2025, replacing and rationalizing the 29 existing labour laws. The corresponding and supporting Central Rules under these codes were notified on May 8, 2026. Considering the impact of these Rules, the Company is compliant with the said Rules and continues to monitor updates and would undertake appropriate action required, if any.
5	The Company has exercised the option of lower tax rate permitted under section 200 of the Income Tax Act 2025 (erstwhile Section 115BAA of the Income Tax Act 1961) and accordingly recognised provision for income tax for the period ended 30th September 2026 based on the concessional rate prescribed under the said Section.
6	The figures for the previous period have been regrouped wherever necessary to conform to the current period classification.

On behalf of the Board
For SUNDARAM BRAKE LININGS LIMITED

9/11

KRISHNA MAHESH
MANAGING DIRECTOR

SUNDARAM BRAKE LININGS LIMITED
Padi
Chennai
600 050

Chennai
13th November, 2026

Visit our website : www.tvsbrakelinings.com

BRAHMAYYA & CO.
CHENNAI
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