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L.G. BALAKRISHNAN & BROS LIMITED

LGB/SEC/STK-BM-2026-27

31.07.2026

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 held on 31.07.2026.

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 **Friday, July 31, 2026** had inter-alia considered and approved the following:

1. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the **Audited Standalone & Consolidated financial results for the quarter ended June 30, 2026**, along with the Auditors Report which were reviewed by the Audit Committee and approved by the Board of Directors of the Company. The Statutory Auditors have expressed an unmodified opinion on the said Standalone & Consolidated audited financial results.

   Pursuant to Regulation 47 of the Listing Regulations, an extract of the audited financial results for the quarter ended 30th June 2026 along with the Quick Response (QR) 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.

2. Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ('Listing Regulations'), it is informed that based on the recommendation of the Audit Committee, the Board, at its meeting held today, has granted its approval to the Company to enter into a Joint Venture Agreement with SINGATAC ENGINEERING PTE LTD, SINGAPORE and to make investments by incorporating a new Private Limited Company in the name and style of SLGB ENERGY SOLUTIONS PRIVATE LIMITED (as approved by the Registrar of Companies) ("Joint Venture Company" or "JVC") under the Companies Act, 2013, in which the Company will hold 51% of the paid up share capital, in accordance with the Joint Venture Agreement for undertaking business of **precision manufacturing, machining, assembly, testing, and quality assurance of subsea components, modules, connectors, tools, and related equipment for supply to global subsea OEMs and EPC contractors** and any related products as the parties may decided from time to time, subject to the receipt of requisite consents, permissions, sanctions and approvals under the applicable laws and fulfilment of various terms and conditions as specified in Joint Venture Agreement.

   The details of the Joint Venture Agreement and the proposed investment in the Joint Venture Company as required to be disclosed 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 January 30, 2026 are given in **Annexure-A & Annexure-B** respectively.

3. Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ('Listing Regulations'), it is informed that the Board, at its meeting held today, has granted its approval to the Company to incorporate a Wholly Owned Subsidiary Company in Vietnam. The details as required to be disclosed 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 January 30, 2026 are given in **Annexure-C**.

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4. Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ('Listing Regulations'), it is informed that the Board, at its meeting held today, has approved the Memorandum of Agreement (MoA) entered into between the Company and M/s. Brigade Enterprises Limited for developing the Company's land property (non-substantial) situated in Mysore, Karnataka into a Residential Apartment Project under a Joint Development arrangement on Revenue Sharing Model ("Joint Development'), subject to the receipt of requisite consents, permissions, sanctions, licenses, no objections and approvals under the applicable laws and fulfilment of various terms and conditions as specified in Memorandum of Agreement (MoA). The details as required to be disclosed 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 January 30, 2026 are given in **Annexure-D**.

This is to inform that the Board meeting commenced at 3.15 P.M (IST) and concluded at 18.45 P.M. (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

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Annexure A

Disclosure under Para A(5) of Part A of Schedule III to the Regulation 30 read of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

S. No	Details of events that need to be provided	Information of such events(s)
1	Names of the parties with whom the agreement is entered	Joint Venture Agreement ('Agreement') is proposed to be entered into by and between M/s. L.G. Balakrishnan & Bros Limited ("the Company" or "LGB") and M/s. Singatac Engineering Pte Ltd, Singapore ("SEPL")
2	Purpose of entering into the agreement	To form a Joint Venture Company in India by incorporating a new Private Limited Company in the name and style of SLGB ENERGY SOLUTIONS PRIVATE LIMITED (as approved by the Registrar of Companies) ("Joint Venture Company" or "JVC") under the Companies Act, 2013, in which the Company will hold 51% of the paid up share capital, in accordance with the Joint Venture Agreement for undertaking **precision manufacturing, machining, assembly, testing, and quality assurance of subsea components, modules, connectors, tools, and related equipment for supply to global subsea OEMs and EPC contractors** any related products that the parties shall decide from time to time, subject to the receipt of requisite consents, permissions, sanctions and approvals under the applicable laws and fulfilment of various terms and conditions as specified in Joint Venture Agreement.

S. No	Details of events that need to be provided	Information of such events(s)
3	Shareholding, if any, in the entity with whom the agreement is executed	Other than the proposed shareholding in the JVC, LGB does not have any shareholding in SEPL with whom the Joint Venture Agreement is proposed to be entered into by LGB.
4	Significant terms of agreement (in brief) special rights like right to appoint directors, first right to share subscription in case of issuance of shares, right to restrict any change in capital structure etc.	Brief of the significant terms of the proposed Joint Venture Agreement are as follows: **Right to appoint Directors:** The Board of the JVC shall comprise of 4 [four] Directors with 2 [two] Directors nominated by LGB and 2 {2}Directors nominated by SEPL. **Share Subscription & Pre-emptive Rights:** Each party will have the first right to subscribe to any further issuance of securities of the JVC in proportion to their respective shareholding, subject to the terms in the Joint Venture Agreement. **Restriction on Capital Structure Changes:** Any alteration in the capital structure of the JVC shall be subject to prior consent of both the parties and subject to the terms in the Joint Venture Agreement. **Transfer Restrictions:** Transfer of shares by either party shall be subject to restrictions including right of first refusal (ROFR) in the Joint Venture Agreement.
5	Whether the said parties are related to promoter/ promoter group/ group companies in any manner. If yes, nature of relationship	LGB and SEPL are independent entities and are not related to promoter / promoter group / group companies in any manner.

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6	Whether the transaction would fall within Related Party Transactions? If yes, whether the same is done at "arm's length"?	Entering into a Joint Venture Agreement by LGB with SEPL does not fall within the purview of Related Party Transaction. However, the JVC would be considered as a related party since the Company will hold 51% of the paid up share capital of the Joint Venture Company post subscription to the shares of the JVC. Accordingly, the proposed investment transaction in the JVC is proposed to be carried out at an arm's length basis in accordance with the terms of the Joint Venture Agreement and in compliance with applicable laws.
7	In case of issuance of shares to the parties, details of issue price and the class of shares issued.	The proposed initial paid-up share capital of the JVC shall be **INR 1,00,000 (Rupees One Lakh Only) divided into 1000 Thousand of Equity Shares having face value of INR 100/-** each, of which LGB will subscribe to 51% and SEPL will subscribe to the remaining 49% of the paid-up share capital. In the event of further issue of securities, both the parties shall have the right to contribute in proportion to their shareholding in the JVC in accordance with the terms of the Joint Venture Agreement.
8	Any other disclosures related to such agreements, viz., details of nominee on the Board of Directors of the listed entity, potential conflict of interest arising out of such agreements, etc.	LGB shall have the right to nominate 2 number of Directors and SEPL shall have the right to nominate 2 Directors on the Board of the proposed Joint Venture Company in accordance with the terms of the Joint Venture Agreement. No potential conflict of interest arising out of execution of the proposed Joint Venture Agreement.

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9	In case of termination or amendment of agreement, listed entity shall disclose following additional details to the stock exchanges: Name of parties to the agreement; a) Nature of the agreement; b) Date of execution of the agreement; c) Details of amendment and impact thereof or reasons of termination and impact thereof.	Not Applicable Definitive Joint Venture Agreement 31-07-2026 Nil

Additional information in respect of the Joint Venture Company to be incorporated:

S. No.	Details of events that need to be provided	Information of such events(s)
1	Name of the entity(ies), date & country of incorporation, etc.	SLGB Energy Solutions Private Limited The proposed name has been approved by the Registrar of Companies and the Company is yet to be incorporated in India under the Companies Act, 2013.
2	Name of holding company of the incorporated company and relation with the listed entity	The Company has proposed to enter into a Joint Venture Agreement with Singatac Engineering PTE Ltd, Singapore (SEPL) to form a Joint Venture Company in the name style of SLGB Energy Solutions Private Limited in India, in which the Company will hold 51% of the paid up share capital in accordance with the Joint Venture Agreement.

S. No.	Details of events that need to be provided	Information of such events(s)
		As a result, the Company will become as the Holding Company of the proposed Joint Venture Company to be incorporated.
3	Industry to which the entity being incorporated belongs	Manufacturing & Assembly Industry
4	Brief background about the entity incorporated in terms of products / line of business	The proposed Joint Venture Company SLGB ENERGY SOLUTIONS PRIVATE LIMITED proposes to carry on the business of **precision manufacturing, machining, assembly, testing, and quality assurance of subsea components, modules, connectors, tools, and related equipment for supply to global subsea OEMs and EPC contractors** any related products that the parties shall decide from time to time, subject to the receipt of requisite consents, permissions, sanctions and approvals under the applicable laws and fulfilment of various terms and conditions as specified in Joint Venture Agreement.
5	Brief details of any governmental or regulatory approvals required for the incorporation	The proposed investment in SLGB ENERGY SOLUTIONS PRIVATE LIMITED, the Joint Venture Company, shall be subject to the receipt of requisite consents, permissions, sanctions and approvals as may be required under the applicable laws and fulfilment of various terms and conditions as specified in Joint Venture Agreement.

S. No.	Details of events that need to be provided	Information of such events(s)
6	Nature of consideration - whether cash consideration or share swap and details of the same	The Company proposes to subscribe the share capital of SLGB ENERGY SOLUTIONS PRIVATE LIMITED, the Joint Venture Company, for cash consideration.
7	Cost of subscription / price at which the shares are subscribed	Aggregate investment not exceeding **INR 1,00,000 (Rupees Lakh Only) divided into 1000 Thousand of Equity Shares having face value of INR 100/-**The initial subscription to the Memorandum of Association of the Joint Venture Company shall be 1000 Equity Shares of Rs. 100/- each.
8	Percentage of shareholding / control by the listed entity and / or number of shares allotted.	The Company will contribute to the 51% of the paid-up share capital of the Joint Venture Company and SEPL will subscribe to the remaining 49% of the JVC's paid-up share capital. All the terms, conditions, rights and privileges including the control of the JVC shall be in accordance with the terms of the Joint Venture Agreement.

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Annexure B

Disclosure under Para B(2) of Part A of Schedule III to the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

S.No	Details of events that need to be provided	Information of such events(s)
1	Name of the entity(ies) with whom agreement/ JV is signed	Joint Venture Agreement ('Agreement') is proposed to be executed between L.G.Balakrishnan & Bros Limited ("the Company" or "LGB") and Singatac Engineering Pte Ltd, Singapore ("SEPL").
2	Area of agreement/ JV	To form a Joint Venture Company in India by incorporating a new Private Limited Company in the name and style of SLGB ENERGY SOLUTIONS PRIVATE LIMITED (as approved by the Registrar of Companies) ("Joint Venture Company" or "JVC") under the Companies Act, 2013, in which the Company will hold 51% of the paid up share capital, in accordance with the Joint Venture Agreement for undertaking business of **precision manufacturing, machining, assembly, testing, and quality assurance of subsea components, modules, connectors, tools, and related equipment for supply to global subsea OEMs and EPC contractors** any related products that the parties shall decide from time to time, subject to the receipt of requisite consents, permissions, sanctions and approvals under the applicable laws and fulfilment of

S.No	Details of events that need to be provided	Information of such events(s)
		various terms and conditions as specified in Joint Venture Agreement.
3	Domestic/ International	Domestic
4	Share exchange ratio / JV ratio	Joint Venture in the ratio of 51% by LGB and 49% by SEPL
5	Scope of business operation of agreement/ JV	JVC is proposed to be formed to undertake the business of **precision manufacturing, machining, assembly, testing, and quality assurance of subsea components, modules, connectors, tools, and related equipment for supply to global subsea OEMs and EPC contractors** any related products that the parties shall decide from time to time in accordance with the terms of the Joint Venture Agreement. SEPL will support with engineering and development, while LGB will support in managing the operations including procurement and administration.
6	Details of consideration paid/ received in agreement/ JV	The proposed initial paid-up share capital of the JVC **INR 1,00,000 (Rupees Lakh Only) divided into 1000 Thousand of Equity Shares having face value of INR 100/-** in which h LGB will subscribe to 51% for cash consideration and SEPL will subscribe to the remaining 49% of the paid-up share capital. In the event of further issue of securities, both the parties shall have the right to contribute in proportion to their shareholding in the JVC in accordance with the terms of the Joint Venture Agreement.

S.No	Details of events that need to be provided	Information of such events(s)
7	Significant terms and conditions of agreement / JV in brief	Brief of the significant terms of the proposed Joint Venture Agreement are as follows: **Right to appoint Directors:** The Board of the JVC shall comprise of 4 Directors with 2 Directors nominated by LGB and 2 Directors nominated by SEPL. **Share Subscription & Pre-emptive Rights:** Each party will have the first right to subscribe to any further issuance of securities of the JVC in proportion to their respective shareholding, subject to the terms in the Joint Venture Agreement. **Restriction on Capital Structure Changes:** Any alteration in the capital structure of the JVC shall be subject to prior consent of both the parties and subject to the terms in the Joint Venture Agreement. **Transfer Restrictions:** Transfer of shares by either party shall be subject to restrictions including right of first refusal (ROFR) in the Joint Venture Agreement.
8	Whether the acquisition would fall within related party transactions and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof	LGB and SEPL are independent entities and are not related to promoter / promoter group / group companies in any manner. Hence, entering into a Joint Venture Agreement by LGB with SEPL does not fall within the purview of Related Party Transaction. However, the JVC would be considered as a related party since the Company will hold 51% of the paid up share

S.No	Details of events that need to be provided	Information of such events(s)
	and whether the same is done at "arm's length"	capital of the Joint Venture Company post subscription to the shares of the JVC. Accordingly, the proposed investment transaction in the JVC is proposed to be carried out at an arm's length basis in accordance with the terms of the Joint Venture Agreement and in compliance with applicable laws.
9	Size of the entity(ies)	LGB's turnover (FY2025-26 – Standalone basis) - INR 2,77,348.40 Lakhs
10	Rationale and benefit expected	SEPL will support with engineering and development, while LGB will support in managing the operations including procurement and administration.
11	In the event that any such arrangement is called off for any reason, the same shall be disclosed along with the reasons for calling off the proposal.	Not Applicable

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Annexure C

Disclosure under Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

S. No.	Details of events that need to be provided	Information of such events(s)
1	Name of the entity, date & country of incorporation, etc.	The Company proposes to incorporate a wholly owned subsidiary in Vietnam tentatively in the name and style of LGB Private Limited - Vietnam under the applicable laws of Vietnam, subject to requisite approvals, permissions, consents and sanctions as may be required under the applicable laws in India and in Vietnam.
2	Name of holding company of the incorporated company and relation with the listed entity	L G Balakrishnan & Bros Limited will be the holding company by way of subscribing to the entire paid up share capital of the proposed new wholly owned subsidiary in Vietnam, subject to requisite approvals, permissions, consents and sanctions as may be required under the applicable laws in India and in Vietnam.
3	Industry to which the entity being incorporated belongs	Automotive Industry
4	Brief background about the entity incorporated in terms of products / line of business	The proposed wholly owned subsidiary in Vietnam will engage in manufacturing and assembly of Auto Components and its parts thereof.
5	Brief details of any governmental or regulatory approvals required for the incorporation	The proposed incorporation of the wholly owned subsidiary and subscription to its share capital by the Company shall be subject to the requisite approvals, consents, sanctions, permissions, licenses and norms as may be required under the

S. No.	Details of events that need to be provided	Information of such events(s)
		applicable laws in India including the regulations / rules / directions relating to the Overseas Investments issued by the Reserve Bank of India from time to time and in Vietnam, the host jurisdiction.
6	Nature of consideration - whether cash consideration or share swap and details of the same	Cash consideration
7	Cost of subscription / price at which the shares are subscribed	Aggregate investment not exceeding INR 10 crores
8	Percentage of shareholding / control by the listed entity and / or number of shares allotted.	100% of the paid-up share capital and control of the proposed wholly owned subsidiary LGB Private Limited - Vietnam will be held by L G Balakrishnan & Bros Limited.

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Annexure D

Disclosure under Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

S. No.	Details of events that need to be provided	Information of such events(s)
1	Name(s) of parties with whom the agreement is entered	Memorandum of Agreement (MoA) has been entered into between L G Balakrishnan & Bros Limited ("the Company") (Owner) and Brigade Enterprises Limited ("Developer")
2	Purpose of entering into the agreement	To develop the Company's land property (situated at Mysore, Karnataka into a Residential Apartment Project under a Joint Development arrangement on Revenue Sharing Model ("Joint Development"), subject to the receipt of requisite consents, permissions, sanctions, licenses, no objections and approvals under the applicable laws and fulfilment of various terms and conditions as specified in Memorandum of Agreement (MoA).
3	Size of agreement	Total cost involved in the Agreement is estimated at INR 120 Crores
4	Shareholding, if any, in the entity with whom the agreement is executed	The Company does not have any shareholding in Brigade Enterprises Limited ("Developer").
5	Significant terms of the agreement (in brief) special rights like right to appoint directors, first right to share subscription in case of issuance of shares, right to restrict any change in capital structure etc	All the decisions with respect to development of the said land property will be taken by the Developer and information will be given to the Owners. Developer shall bear the entire cost of approval, construction, development and maintenance of the said property. Constructed area shall be shared between the Owner and Developer in the following manner:

S. No.	Details of events that need to be provided	Information of such events(s)
	restrict any change in capital structure etc	Constructed area shall be shared between the Owner and Developer in the following manner: <table><tr><th>Details</th><th>Percentage Share in constructed area</th></tr><tr><td>Owner</td><td>29%</td></tr><tr><td>Developer</td><td>71%</td></tr></table> The above agreement does not contain any terms relating to right to appoint directors, first right to share subscription in case of issuance of shares, right to restrict any change in capital structure etc.
6	Whether the said parties are related to promoter/promoter group/group companies in any manner. If yes, nature of relationship	Brigade Enterprises Limited ("Developer") is not related to promoter /promoter group/group companies in any manner.
7	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"	No. The proposed transaction does not fall within the purview of related party transaction.
8	In case of issuance of shares to the parties, details of issue price, class of shares issued	Not Applicable
9	In case of loan agreements, details of lender/borrower, nature of the loan, total amount of loan granted/taken, total amount outstanding, date of execution of the loan agreement/sanction letter, details of the security	Not Applicable

S. No.	Details of events that need to be provided	Information of such events(s)
	provided to the lenders / by the borrowers for such loan or in case outstanding loans lent to a party or borrowed from a party become material on a cumulative basis;	
10	Any other disclosures related to such agreements, viz., details of nominee on the board of directors of the listed entity, potential conflict of interest arising out of such agreements, etc.	The Memorandum of Agreement does not contain any terms relating to appointment of nominee on the Board of Directors of the listed entity. No potential conflict of interest arising out of execution of the said Memorandum of Agreement.
11	In case of termination or amendment of agreement, listed entity shall disclose additional details to the stock exchange(s): i. name of parties to the agreement; ii. nature of the agreement; iii. date of execution of the agreement; iv. details of amendment and impact thereof or reasons of termination and impact thereof.	Not Applicable

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L.G.BALAKRISHNAN & BROS LIMITED

6/16/13 Krishnarayapuram Road, Ganapathy, Coimbatore - 641 006

CIN NO.L29191TZ1956PLC000257

STATEMENT OF STANDALONE/CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2026

Rs. In Lakhs

Sl. No.	Particulars	Quarter ended			Year ended	Quarter ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026	30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
		STANDALONE				CONSOLIDATION			
1	**Revenue from operations**	70,712.40	73,246.35	59,246.04	2,77,348.40	79,876.37	81,499.90	65,704.51	3,07,562.62
2	**Other Income**	1,545.64	1,455.77	1,490.56	5,869.25	1,662.91	2,251.10	1,515.51	6,841.15
3	**Total Income (1) + (2)**	**72,258.04**	**74,702.12**	**60,736.60**	**2,83,217.65**	**81,539.28**	**83,751.00**	**67,220.02**	**3,14,403.77**
4	**Expenses**								
	(a) Cost of materials consumed	30,412.26	30,724.82	26,870.13	1,20,392.01	36,546.96	36,278.93	31,511.67	1,40,102.45
	(b) Purchases of stock-in-trade	-	-	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	28.95	241.33	(2,963.44)	(4,372.52)	(343.20)	(269.65)	(4,005.45)	(5,924.56)
	(d) Employee benefits expense	12,179.51	12,455.43	10,785.34	47,065.30	13,574.69	14,000.36	11,962.65	52,229.75
	(e) Finance costs	268.33	268.09	203.91	949.89	524.64	421.67	306.96	1,514.21
	(f) Depreciation and amortisation expense	2,990.12	2,932.03	2,454.27	10,763.33	3,305.64	3,151.72	2,637.36	11,527.07
	(g) Other expenses	18,137.10	18,005.79	15,360.99	67,358.10	19,491.20	19,939.01	16,524.75	72,775.27
	(h) **Total expenses (a) to (g)**	**64,016.27**	**64,627.49**	**52,711.20**	**2,42,156.11**	**73,099.93**	**73,522.04**	**58,937.94**	**2,72,224.19**
5	**Profit/(Loss) before exceptional items and tax (3-4)**	**8,241.77**	**10,074.63**	**8,025.40**	**41,061.54**	**8,439.35**	**10,228.96**	**8,282.08**	**42,179.58**
6	Exceptional Items **(Refer Note.4)**	**440.36**	**103.71**	**838.06**	260.24	**440.36**	**103.71**	**838.06**	**260.24**
7	**Profit/(Loss) before tax (5 + 6)**	**8,682.13**	**10,178.34**	**8,863.46**	**41,321.78**	**8,879.71**	**10,332.67**	**9,120.14**	**42,439.82**
8	Tax expense								
	(a) Current tax	2,143.99	3,073.43	2,247.19	11,146.97	2,143.99	3,090.67	2,292.90	11,164.21
	(b) Deferred tax	(47.41)	1.62	(63.61)	(459.43)	34.32	275.23	130.41	(598.68)
9	**Net Profit/(Loss) for the period (7-8)**	**6,585.55**	**7,103.29**	**6,679.88**	**30,634.24**	**6,701.40**	**6,966.77**	**6,696.83**	**31,874.29**
10	Share of profit of associate	-	-	-	-	-	-	-	-
11	**Net Profit/(Loss) after taxes and share of profit of associate (9+10)**	**6,585.55**	**7,103.29**	**6,679.88**	**30,634.24**	**6,701.40**	**6,966.77**	**6,696.83**	**31,874.29**
	Net profit/(Loss) attributable to:								
	(a) Owners	-	-	-	-	**6,701.88**	**6,972.75**	**6,696.95**	**31,875.49**
	(b) Non Controlling interest	-	-	-	-	**(0.48)**	**(5.98)**	**(0.12)**	**(1.20)**
12	Other comprehensive Income, net of Income-tax								
	(a) Items that will not be reclassified to Profit or Loss	2,530.97	(604.85)	1,725.75	(664.13)	2,530.97	(621.68)	1,725.75	(680.96)
	(b) Items that will be reclassified to Profit or Loss	-	-	-	-	197.32	8.92	(16.49)	105.27
	Total other comprehensive income, net of income-tax	2,530.97	(604.85)	1,725.75	(664.13)	2,728.29	(612.76)	1,709.26	(575.69)
13	**Total comprehensive income for the period (11 + 12)**	**9,116.52**	**6,498.44**	**8,405.63**	**29,970.11**	**9,429.69**	**6,354.01**	**8,406.07**	**31,298.60**

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Rs. In Lakhs

Sl. No.	Particulars	Quarter ended			Year ended	Quarter ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026	30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
		STANDALONE				CONSOLIDATION			
	Total comprehensive income attributable to:								
	(a) Owners	-	-	-	-	9,430.17	6,359.99	8,406.21	31,299.80
	(b) Non Controlling interest	-	-	-	-	(0.48)	(5.98)	(0.12)	(1.20)
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
15	Reserves (excluding Revaluation Reserves as shown in the Audited Balance Sheet of the previous year)	-		-	1,83,751.14	-	-	-	1,87,259.66
16	Earnings per equity share (Rs.)								
	(i) Basic	20.65*	22.27*	20.95*	96.05	21.01*	21.86*	21.00*	99.95
	(ii) Diluted	20.65*	22.27*	20.95*	96.05	21.01*	21.86*	21.00*	99.95
	* 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

Rs. In Lakhs

Sl. No.	Particulars	Quarter ended			Year ended	Quarter ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026	30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
		STANDALONE				CONSOLIDATION			
1	**Segment Revenue**								
	(Net Sale/Income from operations)								
	a) Transmission	58,153.68	60,629.17	48,556.48	2,30,975.23	58,153.68	60,629.17	48,556.48	2,30,975.23
	b) Metal Forming	12,558.72	12,617.18	10,689.56	46,373.18	21,722.69	20,870.73	17,148.03	76,587.39
	Total	**70,712.40**	**73,246.35**	**59,246.04**	**2,77,348.40**	**79,876.37**	**81,499.90**	**65,704.51**	**3,07,562.62**
	Less: Inter segment revenue	-	-	-	-	-	-	-	-
	Net Sales/Income from operations	**70,712.40**	**73,246.35**	**59,246.04**	**2,77,348.40**	**79,876.37**	**81,499.90**	**65,704.51**	**3,07,562.62**
2	**Segment Results**								
	(Profit/(Loss) before tax and interest)								
e	a) Transmission	7,327.72	8,605.79	7,075.87	35,086.61	7,327.72	8,605.79	7,075.87	35,086.61
	b) Metal Forming	1,609.80	2,067.48	1,549.93	7,413.12	2,063.69	2,375.39	1,909.66	9,095.48
	Total	**8,937.52**	**10,673.27**	**8,625.80**	**42,499.73**	**9,391.41**	**10,981.18**	**8,985.53**	**44,182.09**
	Less: (i) Interest	268.33	268.09	203.91	949.89	524.64	421.67	306.96	1,514.21
	(ii) Other unallocable (income) / expenditure (net)	(12.94)	226.84	(441.57)	228.06	(12.94)	226.84	(441.57)	228.06
	Total Profit/(Loss) Before Tax	**8,682.13**	**10,178.34**	**8,863.46**	**41,321.78**	**8,879.71**	**10,332.67**	**9,120.14**	**42,439.82**

L.G. BALAKRISHNAN & BROS LTD. GANAPATHY CBE-6

Rs. In Lakhs

Sl. No.	Particulars	Quarter ended			Year ended	Quarter ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026	30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
		STANDALONE				CONSOLIDATION			
3	**Segment Assets**								
	a) Transmission	1,69,750.14	1,65,004.96	1,59,043.48	1,65,004.96	1,69,750.14	1,65,004.96	1,59,043.48	1,65,004.96
	b) Metal Forming	44,228.26	41,466.42	34,255.78	41,466.42	75,323.99	69,134.66	55,738.32	69,134.66
	c) Unallocated	77,531.76	74,399.62	60,376.80	74,399.62	66,583.84	65,347.09	50,931.53	65,347.09
	Total	**2,91,510.16**	**2,80,871.00**	**2,53,676.06**	**2,80,871.00**	**3,11,657.97**	**2,99,486.71**	**2,65,713.33**	**2,99,486.71**
4	**Segment Liabilities**								
	a) Transmission	40,799.82	40,638.47	34,394.72	40,638.47	40,799.82	40,638.47	34,394.72	40,638.47
	b) Metal Forming	15,578.51	14,872.81	12,994.86	14,872.81	25,947.34	23,928.66	17,507.93	23,928.66
	c) Unallocated	15,483.29	14,827.71	10,940.47	14,827.71	20,110.40	19,549.34	14,955.62	19,549.34
	Total	**71,861.62**	**70,338.99**	**58,330.05**	**70,338.99**	**86,857.56**	**84,116.47**	**66,858.27**	**84,116.47**
5	**Capital Employed**								
	a) Transmission	1,28,950.32	1,24,366.49	1,24,648.76	1,24,366.49	1,28,950.32	1,24,366.49	1,24,648.76	1,24,366.49
	b) Metal Forming	28,649.75	26,593.61	21,260.92	26,593.61	49,376.65	45,206.00	38,230.39	45,206.00
	c) Unallocated	62,048.47	59,571.91	49,436.33	59,571.91	46,473.44	45,797.75	35,975.91	45,797.75
	Total	**2,19,648.54**	**2,10,532.02**	**1,95,346.01**	**2,10,532.02**	**2,24,800.41**	**2,15,370.24**	**1,98,855.06**	**2,15,370.24**

Notes:

1. The consolidated / standalone financial results of the Company for the quarter ended 30th June, 2026 have been reviewed by the Audit Committee at their meeting held on 31st July, 2026 and have been approved by the Board of Directors at its meeting held on 31st July, 2026.
2. The above financial results of the Company for the quarter ended 30th June, 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, GFM LLC, LGB-Mexico and LGB Steel Private Limited.
4. The exceptional item represents the subsidy received.
5. 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
31.07.2026

L.G. BALAKRISHNAN & BROS LTD. GANAPATHY CBE-6

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CHARTERED ACCOUNTANTS

Offices: Chennai, Madurai, Coimbatore, Thiruvananthapuram, Coonoor, Bengaluru, Kochi & Mumbai

INDEPENDENT AUDITORS' REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 30th JUNE 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 quarterly financial results of **L.G. Balakrishnan & Bros. Limited ("the Company")** for the quarter ended 30th June, 2026 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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 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 ended 30th June, 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

M/S. SURI & CO. FRN : 004283S COIMBATORE 641043 Chartered Accountants

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 Financial Results

These quarterly financial results have been prepared on the basis of the interim financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of the Standalone 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 Standard 34 ' Interim Financial Reporting' 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 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 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.

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

Our objectives are to obtain reasonable assurance about whether the Standalone 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 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 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal 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 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.

M/S. SURI & CO. FRN 004283S COIMBATORE 641 043 Chartered Accountants

- Evaluate the overall presentation, structure and content of the Standalone financial results, including the disclosures, and whether the Standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient and appropriate audit evidence regarding the Standalone financial results of the company to express an opinion on the Standalone financial results.

Materiality is the magnitude of misstatements in the Standalone financial results that, individually or in aggregate, which makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone 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 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

M/S. SURI & CO. FRN : 004283S COIMBATORE 641 043 Chartered Accountants

G Rengarajan
Partner
Membership No. 219922
UDIN: 26219922YPZBKV4018

Place: Coimbatore
Date: 31st July, 2026

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CHARTERED ACCOUNTANTS

Offices: Chennai, Madurai, Coimbatore, Thiruvananthapuram, Coonoor, Bengaluru, Kochi & Mumbai

INDEPENDENT AUDITORS' REPORT ON AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 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 ended 30th June, 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 financial results:

a) include the 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 accepted in India, of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the quarter ended 30th June 2026.

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GSTIN - 33AABFS5023Q1Z2

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") 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 Audit of the Consolidated Financial Results section of our report. We are independent of the Group 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 Consolidated 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 obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

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

These Consolidated financial results have been prepared on the basis of the consolidated interim financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of the Consolidated financial results that give a true and fair view of the consolidated net profit, consolidated other comprehensive income and other financial information of the group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 , 'Interim Financial Reporting' 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 LODR Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the 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 respective Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated financial results by the Board of Directors of the holding company, as aforesaid.

M/S. SURI & CO. FRN 004283S COIMBATORE 641 043 Chartered Accountants

In preparing the Consolidated financial results, the respective Management and the 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 Responsibilities for the Audit of the Consolidated Financial Results:

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 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 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, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

M/s. SURI & CO. FRN: 004283S COIMBATORE 641 018 Chartered Accountants

- Conclude on the appropriateness of the Management's and 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 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 financial results , including the disclosures, and whether the Consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the interim financial statements of the entities within the Group to express an opinion on the Consolidated financial results. For the entities included in the consolidated 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 Consolidated financial results, individually or in aggregate, which makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated 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 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.

M/s. SURI & CO. FRN: 004283S COIMBATORE 641 043 Chartered Accountants

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 financial results include the audited financial results of its domestic wholly owned subsidiary, "LGB Steel Private Limited" whose financial information reflect Group's share of total revenue of Rs.6,257.29 Lakhs and Group's share of total net profit after tax of Rs.219.56 Lakhs for the quarter ended 30th June 2026, as considered in the Consolidated 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 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 revenue of Rs.3,310.14 Lakhs and Group's share of total loss before tax of Rs.103.70 Lakhs for the quarter ended 31st March, 2026 respectively, as considered in the Consolidated 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.

M/S. SURI & CO. FRN 004283S COIMBATORE 641 043 Chartered Accountants

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: 26219922VWUPVO6726

Place: Coimbatore
Date: 31st July 2026