

LGB FORGE LIMITED

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

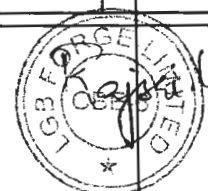
www.lgbforge.com E-mail: secretarial@lgbforge.com

CIN .L27310TZ2006PLC012830

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31.12.2025

(Rs. In Lakhs)

Sl. No.	Particulars	Quarter ended			Nine months ended		Year ended 31.03.2025
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	2,384.89	2,603.42	2,420.35	7,752.52	7,011.23	9,403.76
2	Other income	12.84	37.60	29.79	132.64	39.85	71.52
3	Total Income (1 + 2)	2,397.73	2,641.02	2,450.14	7,885.16	7,051.08	9,475.28
4	Expenses:						
	(a) Cost of materials consumed	930.62	1,100.98	1,111.17	3,271.61	3,341.68	4,330.96
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	44.67	(43.79)	38.03	(27.62)	14.78	(12.09)
	(b) Employee benefits expense	561.09	607.96	521.37	1,717.72	1,512.39	2,042.49
	(d) Finance costs	73.54	68.03	58.84	215.59	180.79	250.42
	(e) Depreciation and amortisation expense	88.08	86.76	69.78	262.18	205.57	291.03
	(f) Other expenses	821.29	893.74	693.92	2,551.77	2,093.44	2,910.27
	(g) Total expenses (a) to (f)	2,519.29	2,713.67	2,493.11	7,991.25	7,348.65	9,813.08
5	Profit/(loss) before exceptional items and tax (3 - 4)	(121.56)	(72.65)	(42.97)	(106.09)	(297.57)	(337.80)
6	Exceptional Items	64.80	0.00	0.00	64.80	215.35	215.35
7	Profit/(loss) before tax (5+6)	(186.36)	(72.65)	(42.97)	(170.89)	(82.22)	(122.45)
8	Tax expense						
	(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit/(loss) for the period (7-8)	(186.36)	(72.65)	(42.97)	(170.89)	(82.22)	(122.45)
10	Other comprehensive Income, net of Income-tax						
	(a) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	(65.64)
	(b) Items that will be reclassified to Profit and Loss Account	0.00	0.00	0.00	0.00	0.00	0.00
	Total other comprehensive income net of income tax	0.00	0.00	0.00	0.00	0.00	(65.64)
11	Total comprehensive income for the period (9+10)	(186.36)	(72.65)	(42.97)	(170.89)	(82.22)	(188.09)
12	Paid up Equity Share Capital [Face Value Re.1/-]	2,382.02	2,382.02	2,382.02	2,382.02	2,382.02	2,382.02
13	Earnings Per Share (of Re.1/- each)						
	(i) Basic	(0.08)	(0.03)	(0.02)	(0.07)	(0.03)	(0.05)
	(ii) Diluted	(0.08)	(0.03)	(0.02)	(0.07)	(0.03)	(0.05)
	*not annualised						



Notes:

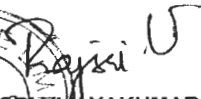
- 1 The above results of the Company for the Quarter/Nine months ended 31st December, 2025 have been reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on 5th February, 2026.
- 2 The above unaudited Standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of Companies Act, 2013, read together with the Companies (Indian Accounting Standard) Rules, 2015 (as amended).
- 3 The Financial Results have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 4 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. 64.80 Lakhs as per actuarial valuation report and considering the materiality and non-recurring nature of this impact, the Company has presented such incremental impact under "Exceptional items" in the statement of profit and loss for the period ended 31st December 2025. 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.
- 5 The company is engaged in the business of Manufacturing of Forged and Machined components and therefore, has only one reportable segment in accordance with Ind AS 108 (Operating segments)
- 6 Previous period figures have been regrouped/reclassified to make them comparable with those of current period.

Place: Coimbatore

Date 05.02.2026

By order of the Board

For L.G.B FORGE LIMITED


RAJ SRI VIJAY KUMAR
MANAGING DIRECTOR
★
DIN : 00018244



N.R.Doraiswami & Co

Chartered Accountants

No. 48, "Manchillu"
Race Course
Coimbatore - 641 018.

Phone : 0422 - 2223780 (3 Lines)
Mail ID : nrdoff@gmail.com

Independent Auditor's Limited Review Report on the Standalone Unaudited Quarterly and Nine months ended Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors,

LGB Forge Limited,

No. 6/16/13, Krishnarayapuram Road, Ganapathy Post,
Coimbatore - 641 006.

We have reviewed the accompanying statement of standalone unaudited financial results of **LGB Forge Limited** ("the Company") for the quarter ended December 31, 2025 and year to date results for the period from April 01, 2025 to December 31, 2025 ("the Statement") and being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of Company's Management and approved by the 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 the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **N.R.DORAISWAMI & CO.,**
Chartered Accountants

(Firm Regn. No. : 000771S)


(**SUGUNA RAVICHANDRAN**)

Partner

Membership No. : 207893



Place : Coimbatore

Date : 05.02.2026

UDIN : 26207893CCAYUH8106