Annexure

LGB FORGE LIMITED

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

CIN NO.L27310TZ2006PLC012830

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30.09.2026

(Rs. In Lakhs)

Sl. No.	Particulars	Quarter ended			Half Year Ended		Year ended 31.03.2026
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	3,441.85	2,806.91	2,603.42	6,248.76	5,367.63	10,318.66
2	Other income	32.02	29.39	37.60	61.41	119.80	176.37
3	**Total Income (1 + 2)**	**3,473.87**	**2,836.30**	**2,641.02**	**6,310.17**	**5,487.43**	**10,495.03**
4	**Expenses:**						
	(a) Cost of materials consumed	1,314.65	1,106.26	1,100.98	2,420.91	2,341.00	4,429.52
	(b) Changes in inventories of finished goods, stock-in-trade and work-in-progress	213.41	21.01	(43.79)	234.42	(72.29)	(75.34)
	(c) Employee benefits expense	651.73	561.20	607.96	1,212.93	1,156.63	2,281.23
	(d) Finance costs	48.62	63.86	68.03	112.48	142.05	285.55
	(e) Depreciation and amortisation expense	91.37	90.61	86.76	181.98	174.10	349.12
	(f) Other expenses	1,182.00	968.56	893.74	2,150.56	1,730.48	3,377.34
	(g) Total expenses (a) to (f)	**3,501.78**	**2,811.50**	**2,713.67**	**6,313.28**	**5,471.96**	**10,647.42**
5	**Profit/(loss) before exceptional items and tax (3 - 4)**	**(27.91)**	**24.80**	**(72.65)**	**(3.11)**	**15.47**	**(152.39)**
6	Exceptional Items	-	1,005.52	-	1,005.52	-	(69.34)
7	**Profit/(loss) before tax (5+6)**	**(27.91)**	**1,030.32**	**(72.65)**	**1,002.41**	**15.47**	**(221.73)**
8	**Tax expense**						
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-	-
9	**Profit/(loss) for the period (7 + 8)**	**(27.91)**	**1,030.32**	**(72.65)**	**1,002.41**	**15.47**	**(221.73)**
10	**Other comprehensive Income, net of Income-tax**						
	(i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(a) Re-measurement of defined benefit plans	-	-	-	-	-	20.09
	(b) Income-tax relating to Items that will not be reclassified to Profit and Loss Account						
	(ii) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total Other Comprehensive Income / (Loss) for the period (Net of Tax)	-	-	-	-	-	20.09
	Total comprehensive income for the period (9+10)	**(27.91)**	**1,030.32**	**(72.65)**	**1,002.41**	**15.47**	**(201.64)**
11	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**
12	Earnings per equity share (Rs.) (* not annualised)						
	(i) Basic	**-0.01***	**0.43***	**-0.03***	**0.42***	**0.01***	**-0.09**
	(ii) Diluted	**-0.01***	**0.43***	**-0.03***	**0.42***	**0.01***	**-0.09**

LGB FORGE LIMITED

Balance Sheet as at 30th September, 2026

Rs. in Lakhs

Sl. No	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipments	750.55	1009.64
	(b) Right of Use Asset	526.87	567.57
	(c) Capital work-in-progress	433.02	141.29
	(d) Intangible assets	21.49	22.75
	(e) Financial assets		
	(i) Other financial assets	150.03	169.71
	(f) Other non-current assets	26.10	23.55
	Total Non-Current Assets	**1908.06**	**1934.51**
2	**Current assets**		
	(a) Inventories	1425.79	1539.99
	(b) Financial assets		
	(i) Trade receivables	3314.43	2686.90
	(ii) Cash and cash equivalents	0.52	0.36
	(iii) Bank balances other than (ii) above	302.94	50.37
	(iv) Loans	5.18	2.38
	(c) Current tax Asset(Net)	40.35	24.28
	(d) Other current assets	58.88	47.12
	Total Current Assets	**5148.09**	**4351.40**
3	**Non - current assets held for sale**	-	-
	Total Assets	**7056.15**	**6285.91**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share capital	2382.02	2382.02
	(b) Other Equity	247.51	-754.90
	Total Equity	**2629.53**	**1627.12**
2	**Liabilities**		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	931.25	1028.75
	(ii) Lease Liabilities	582.16	613.77
	(b) Provisions	204.39	173.30
	Total Non-Current liabilities	**1717.80**	**1815.82**
3	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	246.64	1118.90
	(ii) Trade payables		
	- total outstanding dues of micro & small enterprises	114.26	178.89
	- total outstanding dues other than micro & small enterprises	1722.39	889.61
	(iii) Other financial liabilities	589.37	614.75
	(b) Other current liabilities	9.63	18.06
	(c) Provisions	26.53	22.76
	(d) Current tax Liabilties(Net)	0.00	0.00
	Total Current Liabilities	**2708.82**	**2842.97**
	Total Liabilities	**4426.63**	**4658.79**
	Total Equity and Liabilities	**7056.16**	**6285.91**



Statement of Cashflows for the year ended 30th September, 2026

Rs. in Lakhs

	Particulars	For the Half-Year ended 30th Sept 2026		For the Year ended 31 March 2026	
		Unaudited		Audited	
A.	**Cash flow from operating activities**				
	Net Profit before Tax (Continuing Operations)		1,002.41		(221.73)
	Adjustment entries :				
	Depreciation and amortisation Expense	181.98		349.12	
	Net (gain) / Loss on foreign exchange reinstatement	(38.70)		(61.29)	
	(Profit)/Loss on sale of assets	(1,005.52)		(66.76)	
	Provision for doubtful debts	-		0.06	
	Provision for doubtful debts (Claims and Damages)	4.55		23	
	Net proceeds from sale of Discontinued Operations Division	-		-	
	Assets condemned/Written off	-		-	
	Interest Income	(8.58)		(20.82)	
	Lease payment	120.67		162.39	
	Finance Cost (Others)	80.38		70.38	
	Finance Cost (Leases)	32.10		215.17	
			(633.12)		671.29
	Operating profit before working capital changes		**369.29**		**449.56**
	Change in operating assets and liabilities:				
	(Increase) / Decrease in Inventories	114.20		162.88	
	(Increase) / Decrease in Trade Receivables	(593.36)		(148.99)	
	(Increase) / Decrease in Other Assets	2.57		(2.97)	
	Increase / (Decrease) in Trade Payables	768.15		145.27	
	Increase / (Decrease) in Other Liabilities	(30.58)		(110.35)	
			260.99		45.83
	Cash generated from operations		**630.28**		**495.40**
	Less: Income tax paid, net of refunds received		16.08		0.85
	Net Cash generated from operating activities (A)		**614.20**		**494.55**
B.	**Cash flow from Investing activities**				
	Purchase of PPE (including changes in CWIP)	(367.14)		(386.13)	
	Proceeds from Non Current asset held for sale	-		-	
	Proceeds from sale of fixed assets	1,200.00		100.00	
	Bank Balances not considered as cash and cash equivalents	(252.57)		(1.90)	
	Interest Income	8.58		20.82	
	Net cash used in Investing activities (B)		**588.87**		**(267.21)**
C.	**Cash flow from financing activities**				
	Availed / (Repayment) of Borrowings	(969.76)		220.57	
	Lease payment	(120.67)		(162.39)	
	Lease finance charges	(32.10)		(70.38)	
	Finance Cost	(80.38)		(215.17)	
	Net cash used in financing activities (C)		(1,202.91)		(227.38)
D.	***Net (decrease)/increase in cash and cash equivalents (A) + (B) + (C)***		**0.16**		**(0.03)**
E	**Cash and Cash Equivalents at the beginning of the year**		0.36		0.39
F	**Cash and Cash Equivalents at the end of the year**		0.52		0.36

Notes:

1. The above results of the Company for the quarter and half year ended 30th September, 2026 have been prepared in accordance with the Indian Account ing Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in compliance with Regulation 33 of the SEBI (listing Obligation and Disclosure Requirements) Regulations 2015 and have been reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on 11th November 2026.
2. The above financial results of the company for the quarter and half year ended 30th September, 2026 have been subjected to a "Limited Review" by the Statutory auditors of the Company.
3. 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)
4. The exceptional item amounting to Rs.1,005.52 lakhs represents the gain on sale of land.
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.B FORGE LIMITED

Place: Coimbatore

Date: 11.11.2026

RAJSRI VIJAYAKUMAR

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 Unaudited Quarterly and Half Yearly Financial Results of LGB Forge Limited, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Board of Directors,
LGB Forge Limited,
No. 6/16/13, Krishnarayapuram Road,
Ganapathy Post, Coimbatore – 641 006.

1. We have reviewed the accompanying statement of standalone unaudited financial results of **LGB Forge Limited** ("the Company") for the quarter and half year ended September 30, 2026 ("the Statement") attached herewith 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").

2. This Statement, which is the responsibility of the 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.

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. 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.

4. 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 Obligations 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)

(SIVAKUMAR R)
Partner
Membership No. : 242995

Place : Coimbatore
Date : 11.11.2026
UDIN : 26242995HOEYWR2292