

LGB FORGE LIMITED

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

CIN NO.L27310TZ2006PLC012830

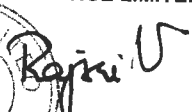
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31-03.2026

Rs. in Lakhs

Sl. No.	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	
1	Revenue from operations	2,566.14	2,384.89	2,392.53	10,318.66	9,403.76
2	Other income	43.73	12.84	31.67	176.37	71.52
3	Total Income (1 + 2)	2,609.87	2,397.73	2,424.20	10,495.03	9,475.28
4	Expenses:					
	(a) Cost of materials consumed	1,157.90	930.62	989.28	4,429.52	4,330.96
	(b) Changes in inventories of finished goods, stock-in-trade and work-in-progress	-47.72	44.67	-26.87	-75.34	-12.09
	(c) Employee benefits expense	563.52	561.09	530.10	2,281.23	2,042.50
	(d) Finance costs	69.96	73.54	69.63	285.55	250.42
	(e) Depreciation and amortisation expense	86.94	88.08	85.46	349.12	291.03
	(f) Other expenses	825.57	821.29	816.83	3,377.34	2,910.26
	(g) Total expenses (a) to (f)	2,656.17	2,519.29	2,464.43	10,647.42	9,813.08
5	Profit/(loss) before exceptional items and tax (3 - 4)	-46.30	-121.56	-40.23	-152.39	-337.80
6	Exceptional Items	-4.54	-64.80	-	-69.34	215.35
7	Profit/(loss) before tax (5+6)	-50.84	-186.36	-40.23	-221.73	-122.45
8	Tax expense					
	(a) Current tax	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-
9	Profit(Loss) for the period (7-8)	-50.84	-186.36	-40.23	-221.73	-122.45
10	Other comprehensive Income, net of Income-tax					
	(i) Items that will not be reclassified to Profit or Loss account					
	(a) Re-measurement of defined benefit plans	20.09	-	-65.64	20.09	-65.64
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Items that will be reclassified to Profit or Loss account					
	Total other comprehensive income / (loss) from continuing operations (net of taxes)	20.09	-	-65.64	20.09	-65.64
11	Total comprehensive income for the period (9+10)	-30.75	-186.36	-105.87	-201.64	-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
13	Earnings per equity share (Rs.)					
	(i) Basic	-0.02*	-0.08*	-0.02*	-0.09	-0.05
	(ii) Diluted	-0.02*	-0.08*	-0.02*	-0.09	-0.05
	* not annualised					

By order of the Board

For L.G.B FORGE LIMITED


RAJESH VIJAYAKUMAR
 MANAGING DIRECTOR



Place: Coimbatore

Date 15.05.2026

DIN : 00018244

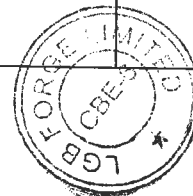
STATEMENT OF ASSETS AND LIABILITIES

Sl. No.	Particulars	Rs. in Lakhs	
		As at 31.03.2026	As at 31.03.2025
		(Audited)	
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipments	1009.64	1012.64
	(b) Right of Use Asset	567.57	704.76
	(c) Capital work-in-progress	141.29	-
	(d) Intangible assets	22.75	20.14
	(e) Financial assets		
	(i) Other financial assets	169.71	160.24
	(f) Other non-current assets	23.55	20.94
	Total Non-Current Assets	1934.51	1918.72
2	Current assets		
	(a) Inventories	1539.99	1702.87
	(b) Financial assets		
	(i) Trade receivables	2686.90	2499.65
	(ii) Cash and cash equivalents	0.36	0.39
	(iii) Bank balances other than (ii) above	50.37	48.47
	(iv) Loans	2.38	2.71
	(c) Current tax Asset(Net)	24.28	23.43
	(d) Other current assets	47.12	55.90
	Total Current Assets	4351.40	4333.42
3	Non - current assets held for sale		
	Total Assets	6285.91	6252.14
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	2382.02	2382.02
	(b) Other Equity	-754.90	(553.25)
	Total Equity	1627.12	1828.75
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1028.75	1223.75
	(ii) Lease Liabilities	613.77	724.37
	(b) Provisions	173.30	103.85
	Total Non-Current liabilities	1815.82	2051.97
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1118.90	703.33
	(ii) Trade payables		
	- total outstanding dues of micro & small enterprises	178.89	213.93
	- total outstanding dues other than micro & small enterprises	889.61	709.30
	(iii) Other financial liabilities	614.75	646.06
	(b) Other current liabilities	18.06	76.50
	(c) Provisions	22.76	22.30
	(d) Current tax Liabilities(Net)		
	Total Current Liabilities	2842.97	2371.42
	Total Liabilities	4658.79	4423.39
	Total Equity and Liabilities	6285.91	6252.14

STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST MARCH 2026

Rs. in Lakhs

Particulars	For the Year ended 31 March 2026		For the Year ended 31 March 2025	
	(Audited)			
A. Cash flow from operating activities				
Net Profit before Tax		-221.73		-122.45
Adjustments for:				
Depreciation and amortisation expense	349.12		291.03	
Net (gain) / Loss on foreign exchange reinstatement	-61.29		-9.58	
Profit on sale of assets	-66.76		-12.85	
Loss on sale of assets	0.06		-	
Provision for doubtful debts	23.03		25.87	
Net proceeds from sale of Discontinued Operations Division (Pondy)	-		-215.35	
Assets condemned/Written off	-		26.06	
Interest Income	-20.82		-8.93	
Lease payment	162.39		40.76	
Finance Cost (Leases)	70.38		31.50	
Finance Cost (Others)	215.17		218.92	
		671.28		387.43
Operating profit before working capital changes		449.55		264.98
Change in operating assets and liabilities:				
(Increase) / Decrease in Inventories	162.88		1,109.72	
(Increase) / Decrease in Trade Receivables	-148.99		607.89	
(Increase) / Decrease in Other Assets	-2.97		121.00	
Increase / (Decrease) in Trade Payables	145.27		-1,249.68	
Increase / (Decrease) in Other Liabilities	-110.34		705.94	
		45.85		1,294.87
Cash generated from operations		495.40		1,559.83
Less: Income tax paid, net of refunds received		0.85		0.33
Net Cash generated from operating activities (A)		494.56		1,559.50
B. Cash flow from Investing activities				
Purchase of PPE (including changes in CWIP)	-386.13		-846.22	
Proceeds from sale of Discontinued Operation Division (Pondy)	-		535.53	
Proceeds from sale of fixed assets	100.00		12.85	
Bank Balances not considered as cash and cash equivalents	-1.90		-0.71	
Interest Income	20.82		8.93	
Net cash used in Investing activities (B)		-267.21		-289.62
C. Cash flow from financing activities				
Availed / (Repayment) of Borrowings	220.57		-978.63	
Lease payment	-162.39		-40.76	
Lease finance charges	-70.38		-31.50	
Finance Cost	-215.17		-218.92	
Net cash used in financing activities (C)		-227.38		-1,269.80
D. Net (decrease)/increase in cash and cash equivalents (A) + (B) + (C)		-0.03		0.08
E. Cash and Cash Equivalents at the beginning of the year		0.39		0.31
F. Cash and Cash Equivalents at the end of the year		0.36		0.39



Notes:

1 The above results of the Company for the quarter/year ended 31st March, 2026 have been reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on 15th May, 2026.

2 The above Audited 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) and the financial results have been audited by the Statutory Auditors of the company

3 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.69.34 Lakhs as per actuarial valuation report and considering the materiality and non-recurring nature of this impact, the Company has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional items" in the statement of profit and loss for the year ended 31st March, 2026. 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.

4 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)

5 The figures for the quarter ended 31.03.2026 are the balancing figures of audited figures of the financial year ended 31st March, 2026 and published unaudited figures for the Nine Months ended 31st December, 2025

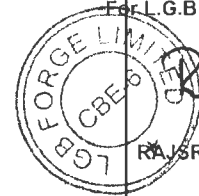
6 Previous period figures have been regrouped/reclassified to make them comparable with those of current period.

Place: Coimbatore

Dat 15.05.2026

By order of the Board

For L.G.B FORGE LIMITED



RAJ SRI VIKAYAKUMAR

DIRECTOR

DIN : 00018244