

**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 ENDED 30th JUNE 2025

	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Income from Operations				
1	Revenue from Operations	9,200.88	9,695.70	8,370.72	35,221.30
2	Other Income	53.14	89.11	43.19	281.40
3	Total Revenue	9,254.02	9,784.81	8,413.91	35,502.70
4	Expenditure				
	(a) Cost of materials consumed	4,399.14	4,457.55	4,335.29	17,759.47
	(b) Changes in inventories of finished goods and work-in-progress	454.53	497.16	-337.36	-718.73
	(c) Employee benefits expense	1,417.41	1,384.76	1,330.03	5,495.81
	(d) Finance cost	102.21	118.27	85.14	402.89
	(e) Depreciation and amortisation expense	158.86	134.77	152.69	596.76
	(f) Other expenses	2,771.10	3,018.16	2,666.24	11,352.40
5	Total Expenses (a ... f)	9,303.25	9,610.67	8,232.03	34,888.60
6	Total Profit/ (Loss) before Exceptional items and Tax (3-5)	-49.23	174.14	181.88	614.10
7	Exceptional item	-	-	-	-
8	Profit / (Loss) Before Tax (6 - 7)	-49.23	174.14	181.88	614.10
9	Tax expense				
	- Current Tax	0.00	25.37	32.05	102.51
	- Prior Period Tax	0.00	9.65	0.00	9.65
	- Deferred Tax	4.00	6.68	0.65	(15.34)
10	Profit/ (Loss) for the period from continuing operations (8 - 9)	-53.23	132.44	149.18	517.28
11	Profit/ (Loss) for the period from discontinued operations, if any	-	-	-	-
12	Profit/ (Loss) for the period (10 + 11)	-53.23	132.44	149.18	517.28
13	Other Comprehensive Income				
	(i) Item that will not be reclassified to Profit & Loss	0.00	(11.09)	0.00	(11.09)
	(ii) Income Tax relating to item that will not be reclassified to Profit & Loss	0.00	1.85		1.85
	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)	-53.23	123.20	149.18	508.04
15	Paid up Equity Share Capital-Face Value-Rs.10/- each	393.46	393.46	393.46	393.46
16	Reserves excluding Revaluation Reserve as per balance sheet of accounting year				9,541.80
17	Earnings Per Share (EPS) - in Rs.				
	a) Basic and diluted EPS before Extraordinary items (not annualised) - in Rs.	-1.35	3.37	3.79	13.15
	b) Basic and diluted EPS after Extraordinary items (not annualised) - in Rs.	-1.35	3.37	3.79	13.15

Notes :

- The primary operations of the Company relate only to one segment viz., friction materials.
- 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 4th Aug, 2025. The Statutory Auditors have carried a limited review for the quarter ended 30th June, 2025 and have issued an unqualified report thereon.
- Other Comprehensive Income mainly comprise of the impact on movement in fair value of Non-Current Investments in Equity and Remeasurement of Defined Plan Benefits
- The comparative figures for the quarter ended March 31, 2025 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the respective financial year, which were only reviewed and not subjected to audit.
- Prior period figures have been regrouped wherever necessary to conform to current period classification.

On behalf of the Board
For SUNDARAM BRAKE LININGS LIMITED

KRISHNA MAHESH
MANAGING DIRECTOR

Chennai
04th Aug, 2025

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Limited Review Report

Review Report to
The Board of Directors
Sundaram Brake Linings Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Sundaram Brake Linings Limited ("the Company"), for the quarter ended June 30, 2025 ("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 the 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. 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 the Company's personnel 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 and other 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 Regn. No: 000511S

K. Jitendra Kumar

K. Jitendra kumar
Partner

Membership No: 201825.

UDIN No. 25201825BMIWPR2454



Place: Chennai

Date: 4th August 2025