

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 AND HALF YEAR ENDED 30th SEPTEMBER 2025

Rs. in lacs

| Particulars | Quarter Ended | | | Half Year Ended | | For the Year ended (Audited) |
|--|-----------------|-----------------|-----------------|------------------|------------------|---------------------------------|
| | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | |
| | (Unaudited) | | | (Unaudited) | | |
| 1 Revenue from Operations | 7,802.50 | 9,200.88 | 8,324.59 | 17,003.38 | 16,695.31 | 35,221.30 |
| 2 Other Income | 150.73 | 53.14 | 49.29 | 203.87 | 92.48 | 281.40 |
| 3 Total Revenue | 7,953.23 | 9,254.02 | 8,373.88 | 17,207.25 | 16,787.79 | 35,502.70 |
| 4 Expenditure | | | | | | |
| (a) Cost of materials consumed | 4,162.57 | 4,399.14 | 4,575.25 | 8,561.71 | 8,910.54 | 17,759.47 |
| (b) Changes in inventories of finished goods and work-in-progress | (235.90) | 454.53 | (844.85) | 218.63 | (1,182.21) | -718.73 |
| (c) Employee benefits expenses | 1,424.18 | 1,417.41 | 1,401.81 | 2,841.59 | 2,731.84 | 5,495.81 |
| (d) Finance cost | 78.22 | 102.21 | 86.60 | 180.43 | 171.74 | 402.89 |
| (e) Depreciation and amortisation expense | 170.65 | 158.86 | 153.91 | 329.51 | 306.60 | 596.76 |
| (f) Other expenses | 2,665.59 | 2,771.10 | 2,844.44 | 5,436.69 | 5,510.68 | 11,352.40 |
| 5 Total Expenses (a ... f) | 8,265.31 | 9,303.25 | 8,217.16 | 17,568.56 | 16,449.19 | 34,888.60 |
| 6 Total Profit/ (Loss) before Exceptional items and Tax (3-5) | (312.08) | (49.23) | 156.72 | (361.31) | 338.60 | 614.10 |
| 7 Exceptional item | - | - | - | - | - | - |
| 8 Profit / (Loss) Before Tax (6 - 7) | (312.08) | (49.23) | 156.72 | (361.31) | 338.60 | 614.10 |
| 9 Tax expense | | | | | | |
| - Current Tax | - | - | 27.38 | - | 59.43 | 102.51 |
| - Prior Period Tax | - | - | - | - | - | 9.65 |
| - Deferred Tax | 0.35 | 4.00 | (17.46) | 4.35 | (16.81) | (15.34) |
| 10 Profit/ (Loss) for the period from continuing operations (8 - 9) | (312.43) | (53.23) | 146.80 | (365.66) | 295.98 | 517.28 |
| 11 Profit/ (Loss) for the period from discontinued operations, if any | - | - | - | - | - | - |
| 12 Profit/ (Loss) for the period (10 + 11) | (312.43) | (53.23) | 146.80 | (365.66) | 295.98 | 517.28 |
| 13 Other Comprehensive Income | | | | | | |
| a) (i) Item that will not be reclassified to Profit & Loss | - | - | - | - | - | (11.09) |
| (ii) Income Tax relating to item that will not be reclassified to Profit & Loss | | | | | | 1.85 |
| 14 Total Comprehensive Income (12+13) | (312.43) | (53.23) | 146.80 | (365.66) | 295.98 | 508.04 |
| 15 Paid up Equity Share Capital-Face Value-Rs. 10/- each | 393.46 | 393.46 | 393.46 | 393.46 | 393.46 | 393.46 |
| 16 Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year | | | | | | 9,541.80 |
| 17 Earnings Per Share (EPS) - in Rs. | | | | | | |
| a) Basic and diluted EPS before Extraordinary items (not annualised) - in Rs. | (7.94) | (1.35) | 3.73 | (9.29) | 7.52 | 13.15 |
| b) Basic and diluted EPS after Extraordinary items (not annualised) - in Rs. | (7.94) | (1.35) | 3.73 | (9.29) | 7.52 | 13.15 |



[Signature]

| Statement of Assets and Liabilities as at 30th September 2025 as compared to previous year: | | | | Rs. in lacs |
|---|--|---------------------------------|-------------------------------|-------------|
| | Particulars | As at 30.09.2025 (Unaudited) | As at 31.03.2025 (Audited) | |
| A | ASSETS | | | |
| 1 | Non-current Assets | | | |
| | (a) Property, Plant and Equipment | 6,555.54 | 6,318.00 | |
| | (b) Right of use assets | 259.30 | 260.93 | |
| | (c) Other Intangible Assets | 131.32 | 73.96 | |
| | (d) Investment Property | - | - | |
| | (e) Capital Work-in-progress | 165.02 | 282.94 | |
| | (f) Intangible assets under development | 31.20 | 81.60 | |
| | | | 7,142.38 | 7,017.43 |
| | (g) Financial Assets | | | |
| | i. Investments | 1.07 | 1.07 | |
| | ii. Other financial assets | 334.81 | 455.91 | |
| | (h) Non-Current Tax Assets (Net) | 45.54 | 73.64 | |
| | (i) Other Non-Current Assets | 175.80 | 227.87 | |
| | | | 557.22 | 758.49 |
| 2 | Current Assets | | | |
| | (a) Inventories | 4,594.81 | 4,983.89 | |
| | (b) Financial Assets | | | |
| | i. Trade Receivables | 6,573.11 | 7,902.42 | |
| | ii. Cash and cash equivalents | 34.92 | 28.91 | |
| | iii. Other financial assets | 312.88 | 997.47 | |
| | (c) Other Current Assets | 794.15 | 771.80 | |
| | | | 12,309.87 | 14,684.49 |
| | TOTAL | | 20,009.47 | 22,460.41 |
| B | EQUITY AND LIABILITIES | | | |
| 1 | Equity | | | |
| | (a) Equity Share Capital | 393.46 | 393.46 | |
| | (b) Other Equity | 9,117.12 | 9,541.80 | |
| | LIABILITIES | | | |
| 3 | Non-current liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Borrowings | 283.77 | 397.52 | |
| | (b) Provisions | 78.43 | 78.43 | |
| | (c) Deferred tax liabilities (net) | 872.61 | 868.26 | |
| | | | 1,234.81 | 1,344.21 |
| 4 | Current liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Borrowings | 3,612.30 | 5,174.29 | |
| | (ii) Trade payables | | | |
| | (A) total outstanding dues of micro enterprises and small enterprises | 1,230.90 | 1,199.61 | |
| | (B) total outstanding dues of creditors other than micro enterprises and small enterprises | 2,952.84 | 3,485.55 | |
| | (iii) Other Financial Liabilities | 1,355.24 | 1,181.97 | |
| | (b) Other current liabilities | 105.94 | 132.66 | |
| | (c) Provisions | 6.86 | 6.86 | |
| | (d) Liabilities for Tax (Net) | 0.00 | 0.00 | |
| | | | 9,264.08 | 11,180.94 |
| | TOTAL | | 20,009.47 | 22,460.41 |



Cash Flow Statement for the Half Year ended 30th September 2025:
Rs. in lacs

| | For the Half Year ended 30.09.2025 | For the Half Year ended 30.09.2024 |
|---|---------------------------------------|---------------------------------------|
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| Profit / (Loss) before Tax | (361.31) | 338.60 |
| Adjustments for: | | |
| Depreciation and Amortization | 329.51 | 306.60 |
| Unrealised (Gain) / loss on Foreign Exchange Fluctuations (Net) | (109.37) | (50.01) |
| Profit / (Loss) on Sale of fixed assets | (1.13) | (0.12) |
| Payable written back | (29.99) | - |
| Provision for leave encashment | - | 8.24 |
| Interest Income | (6.11) | (0.37) |
| Interest Expenses | 180.43 | 171.74 |
| Cash Generated Before Working Capital Changes | 2.03 | 774.68 |
| Movement In Working Capital | | |
| Increase / (Decrease) in Trade Payables | (500.19) | 380.73 |
| Increase / (Decrease) in Other Financial Liabilities | 248.65 | (13.03) |
| Increase / (Decrease) in Other Liabilities | (26.72) | (34.21) |
| (Increase) / Decrease in Trade Receivables | 1,471.30 | 56.54 |
| (Increase) / Decrease in Inventories | 389.08 | (1,060.89) |
| (Increase) / Decrease in Other Financial Assets | 786.38 | 53.59 |
| (Increase) / Decrease in Other Assets | (22.35) | (86.33) |
| Cash Generated From Operations | 2,348.18 | 71.08 |
| Direct Taxes Paid (net) | 28.10 | (31.35) |
| Net Cash Flow From / (Used in) Operating Activities | 2,376.28 | 39.73 |
| B. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES | | |
| Purchase of PPE and Intangible Assets | (443.89) | (412.23) |
| Proceeds from Sale of PPE | (1.61) | 2.10 |
| Purchase of Non Current Investments /Advance | - | (0.21) |
| Sale of Non Current Investments | - | 90.33 |
| Interest Income Received | 25.42 | 0.37 |
| Net Cash Flow From / (Used in) Investing Activities | (420.08) | (319.64) |
| C. CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES | | |
| Proceeds from/(to) Short - Term Borrowings (Net) * | (1,606.70) | 609.06 |
| Proceeds from Long Term Borrowings | - | 21.00 |
| Repayment of Long Term Borrowings | (103.25) | (103.24) |
| Dividend paid | (59.02) | (78.69) |
| Interest Paid | (181.58) | (172.64) |
| Net Cash Flow From / (Used in) Financing Activities | (1,950.54) | 275.49 |
| Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C) | 5.66 | (4.42) |
| Cash and Cash Equivalents at the beginning of the year | 27.53 | 33.48 |
| Cash and Cash Equivalents at the end | 33.20 | 29.06 |
| Effect of changes in foreign exchange rates | 0.34 | - |
| Components of Cash and Cash Equivalents | | |
| Cash and cheques on Hand | 33.54 | 29.06 |
| Balances with Banks | 23.42 | 25.37 |
| -On Current Accounts | 10.12 | 3.69 |
| Cash and cash Equivalents | 33.54 | 29.06 |
| Non cash Investment / Financing activities: | | |
| *Foreign Exchange Movement | (34.21) | 3.96 |

The above cash flow statement has been prepared under the 'Indirect Method' as set out in the Ind AS - 7 on Cash Flow Statements



Notes :

| | |
|---|---|
| 1 | The primary operations of the Company relate only to one segment viz., friction materials |
| 2 | 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 11th Nov, 2025. The Statutory Auditors have carried a limited review for the quarter ended 30th September, 2025 and have issued an unqualified report thereon. |
| 3 | 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 |
| 4 | The figures for the previous period have been regrouped wherever necessary to conform to current period classification. |

Chennai
11th November, 2025



On behalf of the Board
For SUNDARAM BRAKE LININGS LIMITED



KRISHNA MAHESH
MANAGING DIRECTOR

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Independent Auditor's Review Report

To
The Board of Directors,
Sundaram Brake Linings Limited

Re: Limited Review Report for the quarter and half year ended 30 September 2025

1. We have reviewed the accompanying Statement of unaudited financial results of Sundaram Brake Linings Limited (the "Company") for the quarter, and half year ended 30 September 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of Companies Act, 2013 read with 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 persons 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 (Ind AS) and other recognised 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

Place: Chennai

Date: 11th November 2025

6. Reli. Me. [Signature]

K.Jitendra Kumar
Partner
Membership No: 201825.
UDIN:25201825BMIWTP7294.

