

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 NINE MONTHS ENDED 31st DECEMBER 2025

Rs. in lacs

Particulars	Quarter Ended			Nine Months Ended		For the Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)			(Unaudited)		(Audited)
1 Revenue from Operations	8,418.64	7,802.50	8,830.29	25,422.02	25,525.60	35,221.30
2 Other Income	32.25	150.73	99.81	236.12	192.29	281.40
3 Total Revenue	8,450.89	7,953.23	8,930.10	25,658.14	25,717.89	35,502.70
4 Expenditure						
(a) Cost of materials consumed	4,056.97	4,162.57	4,391.38	12,618.68	13,301.92	17,759.47
(b) Changes in inventories of finished goods and work-in-progress	341.48	(235.90)	(33.68)	560.11	(1,215.89)	-718.73
(c) Employee benefits expenses	1,273.82	1,424.18	1,379.21	4,115.41	4,111.05	5,495.81
(d) Finance cost	74.74	78.22	112.88	255.17	284.62	402.89
(e) Depreciation and amortisation expense	134.58	170.65	155.39	464.09	461.99	596.76
(f) Other expenses	2,655.30	2,665.59	2,823.56	8,091.99	8,334.24	11,352.40
5 Total Expenses (a ... f)	8,536.89	8,265.31	8,828.74	26,105.45	25,277.93	34,888.60
6 Total Profit/ (Loss) before Exceptional items and Tax (3-5)	(86.00)	(312.08)	101.36	(447.31)	439.96	614.10
7 Exceptional item - Impact of labour code (Refer note no.4)	33.02	-	-	33.02	-	-
8 Profit / (Loss) Before Tax (6 - 7)	(119.02)	(312.08)	101.36	(480.33)	439.96	614.10
9 Tax expense						
- Current Tax	-	-	17.71	-	77.14	102.51
- Prior Period Tax	-	-	-	-	-	9.65
- Deferred Tax	5.30	0.35	(5.21)	9.65	(22.02)	(15.34)
10 Profit/ (Loss) for the period from continuing operations (8 - 9)	(124.32)	(312.43)	88.86	(489.98)	384.84	517.28
11 Profit/ (Loss) for the period from discontinued operations, if any	-	-	-	-	-	-
12 Profit/ (Loss) for the period (10 + 11)	(124.32)	(312.43)	88.86	(489.98)	384.84	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)	(124.32)	(312.43)	88.86	(489.98)	384.84	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.	(3.16)	(7.94)	2.26	(12.45)	9.78	13.15
b) Basic and diluted EPS after Extraordinary items (not annualised) - in Rs.	(3.16)	(7.94)	2.26	(12.45)	9.78	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 6th Feb, 2026. The Statutory Auditors have carried a limited review for the quarter ended 31st December, 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
- Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour codes, viz. Code on Wages, 2019, Code on Social Security, 2020, Industrial Relations Code, 2020 and Occupational Safety, Health and Working conditions Code 2020 (collectively referred to as the New Labour Codes). These Codes are effective November 21, 2025. The corresponding supporting Rules under these codes are to be notified. Based on the Management's Assessment, the company has considered an incremental gratuity liability of Rs.33.02 lacs arising from the New Labour Codes and accordingly, financial impact of the same has been considered as an expense in the financial statements of the current quarter. The assessment of liability of employee benefit expenses arising from the New Labour Codes will be undertaken and accounted for upon notification of the relevant rules by the appropriate authorities.
- The figures for the previous period 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
6th February, 2026

Independent Auditor's Review Report

To
The Board of Directors,
Sundaram Brake Linings Limited

Re: Limited Review Report for the quarter and nine months ended 31 December 2025

1. We have reviewed the accompanying Statement of unaudited financial results of Sundaram Brake Linings Limited (the "Company") for the quarter and nine months ended 31 December 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



K. Jitendra kumar
Partner

Membership No: 201825.

UDIN No: 26201825JLADVU1780

Place: Chennai

Date : February 06, 2026