

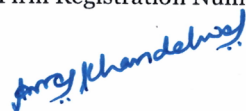
Price Waterhouse Chartered Accountants LLP

Review Report

To
The Board of Directors
LG Electronics India Limited
(Formerly known as LG Electronics India Private Limited)
16th - 20th Floor, C-001, Tower D, KP Tower,
Sector 16B, Noida, Gautam Buddha Nagar,
Uttar Pradesh-201301, India

1. We have reviewed the Unaudited Financial Results of LG Electronics India Limited (Formerly known as LG Electronics India Private Limited) (the "Company") for the quarter ended December 31, 2025 and the year to date results for the period April 01, 2025 to December 31, 2025, which are included in the accompanying 'Statement of Unaudited Financial Results for the Quarter and Nine-months ended December 31, 2025' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes. Attention is drawn to the fact that the Unaudited Financial Results for the corresponding period for the quarter ended December 31, 2024, and the corresponding year to date results for the period April 01, 2024 to December 31, 2024 as reported in the Statement have been approved by the Company's Board of Directors, but have not been subjected to review. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. 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 Statement is free of material misstatement.
3. 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. 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 Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016



Anurag Khandelwal
Partner
Membership Number: 078571

UDIN: 26078571AZQJON6803
Place: Noida
Date: February 11, 2026

Price Waterhouse Chartered Accountants LLP, Building No. 8, 8th Floor, Tower - B, DLF Cyber City, Gurugram - 122 002
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Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

LG Electronics India Limited (Formerly known as LG Electronics India Private Limited)

CIN: L32107DL1997PLC220109

Regd Office: A-24/6, Mohan Cooperative Industrial Estate Mathura Road, New Delhi-110044

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Phone No.: + 91-120-651-6700; Email Id: cgc.india@lge.com; Website: www.lg.com/in/

Statement of Unaudited Financial Results for the Quarter and Nine-months ended December 31, 2025

(All amounts are in INR Millions, unless otherwise stated)

Particulars	Quarter ended			Nine-months ended		Year ended
	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Income						
Revenue from operations	41,143.94	61,740.28	43,955.31	165,513.60	169,182.17	243,666.38
Other income	756.51	797.79	786.20	2,268.31	2,017.10	2,639.90
Total income	41,900.45	62,538.07	44,741.51	167,781.91	171,199.27	246,306.28
Expenses						
Cost of materials consumed	29,885.23	38,723.67	29,295.24	107,922.82	104,144.80	147,405.50
Purchases of stock-in-trade	4,158.34	5,781.63	3,458.99	15,484.77	14,648.07	19,729.36
Changes in inventories of finished goods, stock-in-trade and work-in-progress	(6,304.54)	(944.04)	(3,322.58)	(9,275.96)	(4,816.25)	(1,333.98)
Employee benefits expense	2,606.22	2,479.57	2,371.31	7,621.76	7,124.45	9,627.94
Finance costs	93.17	89.93	85.34	268.13	220.12	306.46
Depreciation and amortisation expense	1,107.36	934.94	897.99	2,944.71	2,838.52	3,803.57
Other expenses	8,837.82	10,223.82	8,748.75	29,130.73	27,510.14	37,136.32
Total expenses	40,383.60	57,289.52	41,535.04	154,096.96	151,669.85	216,675.17
Profit before tax	1,516.85	5,248.55	3,206.47	13,684.95	19,529.42	29,631.11
Tax expense						
- Current tax	343.32	1,427.32	856.23	3,538.23	5,103.94	7,900.87
- Current tax expense relating to previous year	173.30	-	(1.06)	173.30	(1.06)	(1.06)
- Deferred tax	103.50	(73.11)	16.77	49.80	(61.46)	(302.18)
Total tax expense	620.12	1,354.21	871.94	3,761.33	5,041.42	7,597.63
Profit for the period	896.73	3,894.34	2,334.53	9,923.62	14,488.00	22,033.48
Other Comprehensive Income/(Loss) for the period						
Items that will not be reclassified to profit or loss						
- Remeasurement of post-employment benefit obligation	(83.99)	(13.19)	26.60	(85.85)	35.34	(72.48)
- Income tax relating to these items	18.43	3.32	(6.69)	18.90	(8.89)	18.24
Other Comprehensive Income for the period (net of tax)	(65.56)	(9.87)	19.91	(66.95)	26.45	(54.24)
Total Comprehensive Income for the period	831.17	3,884.47	2,354.44	9,856.67	14,514.45	21,979.24
Paid up equity share capital (Face value of INR 10 each share)	6,787.72	6,787.72	6,787.72	6,787.72	6,787.72	6,787.72
Other equity						52,913.98
Earning per equity share (EPS)						
(Face value of INR 10 each):						
- Basic EPS (INR)#	1.32	5.74	3.44	14.62	21.34	32.46
- Diluted EPS (INR)#	1.32	5.74	3.44	14.62	21.34	32.46

#EPS is not annualised for the Quarters ended December 31, 2025, September 30, 2025, December 31, 2024, Nine-months ended December 31, 2025 and December 31, 2024.



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Statement of Unaudited Segmentwise Revenue, Results, Assets and Liabilities for the Quarter and Nine-months ended December 31, 2025

(All amounts are in INR Millions, unless otherwise stated)

S.No.	Particulars	Quarter ended			Nine-months ended		Year ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue and other income						
	(a) Segment – Home appliances and air solution division						
	(i) Revenue from operations	27,880.93	39,478.52	30,909.04	116,441.75	121,051.25	182,678.57
	(ii) Other income	3.66	2.38	(0.77)	9.29	8.78	7.87
	(b) Segment – Home entertainment division						
	(i) Revenue from operations	13,263.01	22,261.76	13,046.27	49,071.85	48,130.92	60,987.81
	(ii) Other income	1.29	0.07	0.22	1.72	0.88	2.04
	Total	41,148.89	61,742.73	43,954.76	165,524.61	169,191.83	243,676.29
	Less: Inter-segment revenue	-	-	-	-	-	-
	Total segment revenue and other income	41,148.89	61,742.73	43,954.76	165,524.61	169,191.83	243,676.29
2	Segment results						
	(a) Segment – Home appliances and air solution division	1,107.83	3,245.34	2,179.16	9,995.74	14,556.91	23,434.32
	(b) Segment – Home entertainment division	1,273.03	2,809.70	1,760.31	6,207.56	7,218.25	9,309.10
	Total	2,380.86	6,055.04	3,939.47	16,203.30	21,775.16	32,743.42
	Add: i) Unallocable income	17.91	162.26	76.49	161.85	110.14	67.14
	ii) Interest income	733.65	633.08	710.26	2,095.45	1,897.30	2,562.85
	Less: i) Finance cost	(93.17)	(89.93)	(85.34)	(268.13)	(220.12)	(306.46)
	ii) Unallocable expenses	(1,522.40)	(1,511.90)	(1,434.41)	(4,507.52)	(4,033.06)	(5,435.84)
	Total profit before tax	1,516.85	5,248.55	3,206.47	13,684.95	19,529.42	29,631.11
3	Segment assets						
	(a) Segment – Home appliances and air solution division	44,903.59	48,202.97	36,485.19	44,903.59	36,485.19	48,967.27
	(b) Segment – Home entertainment division	9,439.07	17,413.89	8,650.72	9,439.07	8,650.72	15,033.48
	Total	54,342.66	65,616.86	45,135.91	54,342.66	45,135.91	64,000.75
	(c) Unallocable assets	72,217.69	60,548.42	54,196.18	72,217.69	54,196.18	51,170.70
	Total assets	126,560.35	126,165.28	99,332.09	126,560.35	99,332.09	115,171.45
4	Segment liabilities						
	(a) Segment – Home appliances and air solution division	28,347.20	26,508.18	23,876.71	28,347.20	23,876.71	27,963.05
	(b) Segment – Home entertainment division	9,878.62	12,850.42	8,883.62	9,878.62	8,883.62	9,463.16
	Total	38,225.82	39,358.60	32,760.33	38,225.82	32,760.33	37,426.21
	(c) Unallocable liabilities	18,776.16	18,079.48	14,334.85	18,776.16	14,334.85	18,043.54
	Total liabilities	57,001.98	57,438.08	47,095.18	57,001.98	47,095.18	55,469.75



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Notes to Statement of Unaudited Financial Results

1. The Statement of Unaudited Financial Results for the Quarter and Nine-months ended December 31, 2025 ("Unaudited Financial Results") have been reviewed and recommended for approval by the Audit Committee and approved by the Board of Directors of LG Electronics India Limited (Formerly known as LG Electronics India Private Limited) (the "Company") at their respective meetings held on February 11, 2026. Limited review as required by Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.
2. The Unaudited Financial Results have 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 and in compliance with Regulation 33 of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (LODR) Regulations, 2015 ("Listing Regulations").
3. The Statement of Unaudited Financial Results includes results for the Quarter and Nine-months ended December 31, 2024, which were neither subject to limited review nor audit. These figures have been approved by the Company's Board of Directors. The management has exercised necessary diligence to ensure that the Unaudited Financial Results for the above mentioned periods provide a true and fair view of the Company's affairs.

4. The Company's equity shares were listed on the National Stock Exchange of India limited ("NSE") and BSE Limited ("BSE") on October 14, 2025.

5. On November 21, 2025, the Government of India notified four labour codes: the Code on Wages, 2019; Industrial Relations Code, 2020; Code on Social Security, 2020; and Occupational Safety, Health and Working Conditions Code, 2020, thereby consolidating 29 labour laws. The Ministry of Labour & Employment also issued draft Central Rules and FAQs to facilitate impact assessment.

Based on the best available information and guidance from the Institute of Chartered Accountants of India, the Company recognised an incremental impact of INR 124.50 Millions towards gratuity and compensated absences in the Financial Results for the Quarter and Nine-months ended December 31, 2025, primarily due to the revised wage definition.

The Company will continue to monitor the finalisation of Central and State Rules and further Government clarifications and will record any additional impact, as and when required.

For and on behalf of the Board of Directors of
LG Electronics India Limited
(Formerly known as LG Electronics India Private Limited)



Dongmyung Seo
Whole Time Director and
Chief Financial Officer
(DIN: 09481866)

Place: Noida

Date: February 11, 2026

