



LAKSHMI ENGINEERING AND WAREHOUSING LIMITED
(Formerly "LAKSHMI AUTOMATIC LOOM WORKS LIMITED")
 Regd. Office: 686, Avinashi Road, Coimbatore - 641 037
 CIN: L29269TZ1973PLC000680 Website: www.lakshmiew.com

Unaudited Financial Results (Standalone) for the Quarter and Half Year Ended 30th September 2024

(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended 31.03.2024 (Audited)
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	
1	INCOME						
	a. Revenue from operations	329.43	323.68	357.65	653.11	744.41	1,479.16
	b. Other income	26.15	29.72	52.07	55.87	84.00	148.76
	Total Income (a + b)	355.58	353.40	409.72	708.98	828.41	1,627.92
2	EXPENSES						
	a. Cost of materials consumed	35.27	24.36	23.93	59.63	62.98	120.28
	b. Purchase of stock-in-trade	-	-	-	-	-	-
	c. Changes in Stock of finished goods, work-in-progress and stock-in-trade	(5.73)	(3.31)	(14.22)	(9.04)	(24.83)	(2.28)
	d. Employee benefits expense	131.35	134.16	127.38	265.51	240.83	508.41
	e. Finance costs	19.25	18.81	19.59	38.06	39.64	76.74
	f. Depreciation and amortisation expense	30.05	29.94	29.10	59.99	56.82	116.35
	g. Other expenses	102.72	106.24	137.58	208.96	268.12	531.40
	Total Expenses	312.91	310.20	323.36	623.11	643.56	1,350.89
3	Profit before Exceptional Items and Tax (1 - 2)	42.67	43.20	86.36	85.87	184.85	277.03
4	Exceptional Items	-	-	-	-	-	27.93
5	Profit Before Tax (3 + 4)	42.67	43.20	86.36	85.87	184.85	304.96
6	Tax expense						
	Current Tax	7.58	7.89	17.83	15.47	38.94	47.58
	Prior year Tax	-	-	-	-	-	(8.23)
	Deferred Tax	(18.03)	6.68	9.24	(11.35)	15.77	34.76
	Total Tax	(10.45)	14.57	27.07	4.12	54.71	74.12
7	Profit for the period after Tax (5 - 6)	53.12	28.62	59.29	81.75	130.14	230.84
8	Other Comprehensive Income/(Loss) (net of Tax)						
	(i) Items that will not be reclassified to the statement of profit or loss						
	(a) Remeasurement of employee defined benefit plans	(0.91)	0.49	0.20	(0.42)	(1.07)	(0.85)
	(b) Income tax on (a) above	0.23	(0.12)	(0.05)	0.11	0.27	0.21
	(ii) Items that will be reclassified to the statement of profit or loss	-	-	-	-	-	-
9	Total Comprehensive Income for the period [Comprising Profit for the period (after Tax) and other Comprehensive Income (after Tax)](7+8)	52.43	28.99	59.44	81.43	129.34	230.21

10	Paid-up Equity Share Capital (Face value ₹100/- per share)	668.75	668.75	668.75	668.75	668.75	668.75
11	Other Equity (excluding revaluation reserve as shown in in the Balance Sheet of previous year)						1,498.32
12	Earnings Per Share (EPS) (Face value ₹100/-per share) (Not Annualised)						
	a. Basic (in ₹)	7.94	4.28	8.87	12.22	19.46	34.52
	b. Diluted (in ₹)	7.94	4.28	8.87	12.22	19.46	34.52

**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER
AND HALF YEAR ENDED 30TH SEPTEMBER 2024**

(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Segment Revenue						
	Net Sales / Income						
	a. Warehousing Rental Services	221.57	216.40	212.27	437.97	417.20	843.86
	b. Engineering Services	118.53	119.22	183.13	237.75	382.87	755.28
	Total	340.09	335.62	395.40	675.71	800.07	1,599.14
	Less: Inter-Segment Revenue	-	-	-	-	-	-
	Net Sales / Income	340.09	335.62	395.40	675.71	800.07	1,599.14
2	Segment Results						
	Profit / (Loss)						
	a. Warehousing Rental Services	98.42	98.27	93.28	196.69	180.65	329.99
	b. Engineering Services	(41.44)	(45.58)	6.43	(87.02)	33.55	36.87
	Total	56.98	52.69	99.71	109.67	214.20	366.86
	Less: Finance costs	19.25	18.81	19.59	38.06	39.64	76.74
	Add/(Less): Other unalloc- -able Income net of unallocable expenses	4.94	9.32	6.24	14.26	10.29	14.84
	Total Profit before Tax	42.67	43.20	86.36	85.87	184.85	304.96
3	Segment Assets						
	a. Warehousing Rental Services	3,118.59	2,842.53	2,796.00	3,118.59	2,796.00	2,797.62
	b. Engineering Services	452.84	452.04	417.14	452.84	417.14	407.69
	c. Unallocated	77.20	64.93	32.64	77.20	32.64	79.00
	Total	3,648.63	3,359.49	3,245.78	3,648.63	3,245.78	3,284.31
4	Segment Liabilities						
	a. Warehousing Rental Services	1,330.95	993.37	1,004.10	1,330.95	1,004.10	951.76
	b. Engineering Services	58.23	60.62	91.89	58.23	91.89	62.85
	c. Unallocated	91.18	109.44	83.59	91.18	83.59	102.64
	Total	1,480.37	1,163.44	1,179.58	1,480.37	1,179.58	1,117.25
	Capital Employed	2,168.24	2,196.05	2,066.20	2,168.24	2,066.20	2,167.07

STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Sl. No.	Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
	ASSETS		
1	Non-Current Assets		
(a)	Property, Plant and equipment	286.05	307.51
(b)	Right-of-use assets	113.07	10.12
(c)	Capital work-in-progress	121.43	65.43
(d)	Investment Property	1,570.26	1,578.34
(e)	Financial assets		
	(i) Loans	5.47	6.96
	(ii) Other financial assets	100.62	410.17
(f)	Other non-current assets	128.12	38.99
	Total Non - Current Assets	2,325.02	2,417.53
2	Current Assets		
(a)	Inventories	82.68	72.53
(b)	Financial assets		
	(i) Trade receivables	204.82	134.63
	(ii) Cash and cash equivalents	1.86	4.13
	(iii) Bank balances other than cash and cash equivalents	948.08	558.48
	(iv) Loans	6.54	7.03
	(v) Other financial assets	35.40	39.37
(c)	Current tax assets (net)	24.88	41.68
(d)	Other current assets	19.35	8.94
	Total Current Assets	1,323.61	866.78
	Total - ASSETS	3,648.63	3,284.31
	EQUITY AND LIABILITIES		
1	Equity		
(a)	Equity Share Capital	668.75	668.75
(b)	Other equity	1,499.49	1,498.32
	Total Equity	2,168.24	2,167.07
	Liabilities		
2	Non-Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	106.21	33.66
	(ia) Lease liabilities	97.55	-
	(ii) Other financial liabilities	254.22	323.89
(b)	Provisions	-	-
(c)	Deferred tax liabilities (net)	91.18	102.64
	Total Non-Current Liabilities	549.17	460.19
3	Current Liabilities		
(a)	Financial liabilities		
	(i) Borrowings	569.85	460.89
	(ia) Lease liabilities	15.52	12.24
	(ii) Trade payables		
	(a) Total outstanding dues of Micro enterprises and small enterprises	11.01	19.44
	(b) Total outstanding dues of creditors other than Micro enterprises and small enterprises	2.15	1.46
	(iii) Other financial liabilities	226.76	64.79
(b)	Provisions	9.01	18.17
(c)	Other current liabilities	96.92	80.06
	Total Current Liabilities	931.22	657.05
	Total - LIABILITIES	1,480.39	1,117.24
	Total - EQUITY AND LIABILITIES	3,648.63	3,284.31

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(₹ in Lakhs)

SI No.	Particulars	Half Year ended	
		30.09.2024	30.09.2023
A.	Cash flow from operating activities		
	Profit before tax	85.87	184.85
	Adjustments for:		
	Depreciation and amortisation expense	59.99	56.82
	Expected credit loss	0.10	0.07
	Net loss/(gain) on disposal of property, plant & equipment	-	(10.50)
	Interest income	(34.16)	(29.48)
	Finance cost	38.06	39.64
	Operating profit before working capital changes	149.87	241.40
	Adjustments for:		
	(Increase)/decrease in inventories	(10.15)	(31.60)
	(Increase)/decrease in trade receivables	(70.29)	5.54
	(Increase)/decrease in other current financial assets	3.97	(7.67)
	(Increase)/decrease in current loans	1.98	(5.06)
	(Increase)/decrease in other current assets	(10.41)	(12.98)
	(Increase)/decrease in other non-current financial assets	309.55	56.41
	(Increase)/decrease in other non-current assets	(4.16)	(23.17)
	Increase/(decrease) in trade payables	(7.74)	0.39
	Increase/(decrease) in provisions	(9.16)	(8.21)
	Increase/(decrease) in other non-current financial liabilities	(69.67)	(43.27)
	Increase/(decrease) in other financial liabilities	85.22	30.17
	Increase/(decrease) in other current liabilities	16.86	28.32
	Cash generated from operations	385.87	230.27
	Net income tax (paid) / refunds	(15.44)	(17.69)
	Net cash flow from operating activities (A)	370.43	212.58
B.	Cash flow from investing activities		
	Capital expenditure on property, plant and equipment (including capital advances)	(149.77)	(86.18)
	Proceeds from sale of property, plant and equipment	-	10.50
	Bank balances other than cash and cash equivalents	(389.60)	(8.36)
	Interest received	35.50	24.52
	Net cash used in investing activities (B)	(503.87)	(59.52)
C.	Cash flow from financing activities		
	Non-Current borrowings availed/(repaid) net	72.55	(76.00)
	Current borrowings availed/(repaid) net	108.96	36.17
	Finance costs	(37.60)	(37.98)
	Interest portion of lease liabilities	(0.46)	(1.66)
	Payment of Dividend	(0.04)	(62.04)
	Payment of lease liabilities	(12.24)	(4.23)
	Net cash flow used in financing activities (C)	131.17	(145.74)
	Net increase in Cash and cash equivalents (A+B+C)	(2.27)	7.32
	Cash and cash equivalents at the beginning of the period	4.13	8.80
	Cash and cash equivalents at the end of the period	1.86	16.12
	Net increase in Cash and cash equivalents	(2.27)	7.32
	Cash and cash equivalents which are restricted and not available for use by the company	-	-

Notes:

- 1 The above unaudited results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2024. The Statutory Auditors have carried out limited review of the above results.
- 2 Exceptional items of Rs. 27.93 lakhs for the year ended 31st March,2024 represent compensation on compulsory acquisition of land in Engineering Services Unit of the company by NHAI under the RFCTLARR Act, 2013 including interest awarded thereon.
- 3 The name of the Company has been changed from "Lakshmi Automatic Loom Works Limited" to "Lakshmi Engineering and Warehousing Limited" w.e.f October 25, 2024.
- 4 Previous period / year figures have been regrouped / rearranged wherever necessary to conform to the classification of this quarter.

For **LAKSHMI ENGINEERING AND WAREHOUSING LIMITED**

Coimbatore
12.11.2024

(Sd.) S. PATHY
CHAIRMAN