



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

Audited Financial Results (Standalone) for the Quarter and Year Ended 31-03-2025

(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	INCOME					
	a. Revenue from operations	318.24	308.52	326.99	1,279.87	1,479.16
	b. Other Income	36.91	29.61	35.03	122.39	148.76
	Total Income (a + b)	355.15	338.13	362.02	1,402.26	1,627.92
2	EXPENSES					
	a. Cost of materials consumed	23.80	25.94	21.70	109.37	120.28
	b. Purchase of stock-in-trade	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.76	(5.51)	(1.26)	(13.79)	(2.28)
	d. Employee benefits expense	121.35	130.19	135.83	517.05	508.41
	e. Finance costs	26.22	20.86	17.66	85.14	76.74
	f. Depreciation and amortisation expense	28.16	30.93	29.51	119.08	116.35
	g. Other expenses	129.11	166.96	111.94	505.03	531.40
	Total Expenses	329.39	369.36	315.37	1,321.88	1,350.89
3	Profit before Exceptional Items and Tax (1 - 2)	25.76	(31.23)	46.65	80.38	277.03
4	Exceptional Items	-	-	-	-	27.93
5	Profit Before Tax (3 + 4)	25.76	(31.23)	46.65	80.38	304.96
6	Tax expense					
	Current tax	6.41	(13.28)	(3.57)	8.60	47.58
	Prior period tax	-	4.75	(8.23)	4.75	(8.23)
	Deferred tax	(2.45)	(3.22)	13.69	(17.02)	34.76
	Total Tax	3.97	(11.75)	1.90	(3.66)	74.12
7	Profit for the year after Tax (5 - 6)	21.79	(19.48)	44.75	84.04	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	6.14	(0.22)	0.52	5.50	(0.85)
	(b) Income tax on (a) above	(1.55)	0.05	(0.13)	(1.38)	0.21
9	Total Comprehensive Income for the period [Comprising Profit for the period (after Tax) and other Comprehensive Income (after Tax)] (7 + 8)	26.39	(19.65)	45.14	88.16	230.21

10	Paid-up Equity Share Capital (Face value ₹ 100/- per share)	668.75	668.75	668.75	668.75	668.75
11	Other Equity (excluding Revaluation Reserve as in the Balance Sheet)				1,506.22	1,498.32
12	Earnings Per Share (EPS) (Face value ₹ 100/- per share)					
	a. Basic (in ₹)	3.26	(2.91)	6.69	12.57	34.52
	b. Diluted (in ₹)	3.26	(2.91)	6.69	12.57	34.52

**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED
31ST MARCH, 2025**

(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	Segment Revenue					
	Net Sales/Income					
	a. Warehousing Rental Services	227.87	224.96	211.87	890.80	843.86
	b. Engineering Services	110.94	97.88	134.45	446.57	755.28
	c. Unallocated	16.34	15.29	15.70	64.89	56.72
	Total	355.15	338.13	362.02	1,402.26	1,655.86
	Less: Inter-Segment revenue	-	-	-	-	-
	Net Sales/ Income	355.15	338.13	362.02	1,402.26	1,655.86
2	Segment Results					
	Profit / (Loss)					
	a. Warehousing Rental Services	75.46	42.62	72.24	314.76	329.99
	b. Engineering Services	(28.34)	(57.57)	(13.00)	(172.93)	36.87
	Total	47.12	(14.95)	59.24	141.83	366.86
	Less: Finance costs	26.22	20.86	17.66	85.14	76.74
	Add /(Less): Other unallocable					
	Income net of unallocable expenses	4.86	4.57	5.07	23.69	14.84
	Total Profit/(Loss) before Tax	25.76	(31.23)	46.65	80.38	304.96
3	Segment Assets					
	a. Warehousing Rental Services	3,320.49	3,082.51	2,797.62	3,320.49	2,797.62
	b. Engineering Services	413.53	457.94	407.69	413.53	407.69
	c. Unallocated	104.47	84.97	79.00	104.47	79.00
	Total	3,838.49	3,625.41	3,284.31	3,838.49	3,284.31
4	Segment Liabilities					
	a. Warehousing Rental Services	1,537.73	1,306.02	951.75	1,537.73	951.75
	b. Engineering Services	21.45	65.56	62.85	21.45	62.85
	c. Unallocated	104.33	105.24	102.64	104.33	102.64
	Total	1,663.52	1,476.82	1,117.24	1,663.52	1,117.24
	Capital Employed (3 - 4)	2,174.97	2,148.60	2,167.07	2,174.97	2,167.07

BALANCE SHEET AS AT 31-03-2025**STATEMENT OF ASSETS AND LIABILITIES****(₹ in Lakhs)**

Sl. No.	Particulars	As at 31-03-2025	As at 31-03-2024
	ASSETS		
1	Non - Current Assets		
(a)	Property, Plant and Equipment	291.61	307.51
(b)	Right -of- use assets	101.76	10.12
(c)	Capital work-in-progress	518.81	65.43
(d)	Investment Property	1,560.08	1,578.34
(e)	Financial assets		
	(i) Loans	5.97	6.96
	(ii) Other financial assets	87.24	410.17
(f)	Other non-current assets	34.80	38.99
	Sub total Non - Current Assets	2,600.27	2,417.53
2	Current Assets		
(a)	Inventories	79.21	72.53
(b)	Financial assets		
	(i) Trade receivables	147.36	134.63
	(ii) Cash and cash equivalents	3.71	4.13
	(iii) Bank balances other than (ii) above	878.30	558.48
	(iv) Loans	8.20	7.03
	(v) Other financial assets	26.09	39.37
(c)	Current tax assets (net)	83.11	41.68
(d)	Other current assets	12.23	8.94
	Sub total Current Assets	1,238.22	866.78
	Total - ASSETS	3,838.49	3,284.31
	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity share capital	668.75	668.75
(b)	Other equity	1,506.22	1,498.32
	Sub total Equity	2,174.97	2,167.07
	LIABILITIES		
1	Non - Current Liabilities		
(a)	Financial liabilities		
	(i) Borrowings	495.70	33.66
	(ia) Lease liabilities	88.48	-
	(ii) Other financial liabilities	232.67	323.89
(b)	Provisions	-	-
(c)	Deferred tax liabilities (Net)	87.01	102.64
	Sub total Non - Current Liabilities	903.86	460.19
2	Current Liabilities		
(a)	Financial liabilities		
	(i) Borrowings	403.39	460.89
	(ia) Lease liabilities	17.03	12.24

	(ii) Trade Payables		
	(a) Total outstanding dues of Micro enterprises and Small enterprises	12.50	19.44
	(b) Total outstanding dues of creditors other than Micro enterprises and Small enterprises	1.15	1.46
	(iii) Other financial liabilities	294.86	125.43
(b)	Provisions	7.20	18.17
(c)	Other current liabilities	23.53	19.42
(d)	Current tax liabilities (net)	-	-
	Sub total Current Liabilities	759.66	657.05
	Total - LIABILITIES	1,663.52	1,117.24
	Total - EQUITY AND LIABILITIES	3,838.49	3,284.31

Statement of Cash Flow for the year ended March 31, 2025

(₹ in Lakhs)

	Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
	A. Cash flow from operating activities		
	Profit before tax	80.38	304.96
	Adjustments for:		
	Exceptional item	-	(27.93)
	Depreciation and amortisation expense	119.08	116.35
	Expected credit loss	0.04	0.02
	Net loss/(gain) on disposal of property, plant and equipment	3.34	(10.50)
	Interest income	(100.55)	(85.58)
	Interest expense	85.14	76.74
	Operating profit before working capital changes	187.43	374.06
	Adjustments for:		
	(Increase)/decrease in inventories	(6.68)	0.58
	(Increase)/decrease in trade receivables	(12.73)	15.46
	(Increase)/decrease in other current financial assets	2.22	(3.59)
	(Increase)/decrease in loans	(0.18)	(2.55)
	(Increase)/decrease in other current assets	(3.29)	1.24
	(Increase)/decrease in other non-current financial assets	322.92	(48.42)
	(Increase)/decrease in other non-current assets	30.42	(32.30)
	Increase/(decrease) in trade payables	(7.25)	(3.19)
	Increase/(decrease) in provisions	(5.47)	(6.39)
	Increase/(decrease) in other non-current financial liabilities	(91.22)	0.21
	Increase/(decrease) in other current financial liabilities	137.30	(11.04)
	Increase/(decrease) in other current liabilities	4.11	16.00
	Cash generated from operations	557.59	300.08
	Net income tax (paid) / refunds	(54.40)	(60.24)
	Net cash flow from operating activities (A)	503.19	239.84

B. Cash flow from investing activities		
Capital expenditure on property, plant and equipment (including capital advances)	(523.41)	(235.72)
Proceeds from sale of property, plant and equipment	2.50	38.55
Bank balances other than cash and cash equivalents	(319.83)	118.16
Interest received	111.61	72.73
Net cash used in investing activities (B)	(729.13)	(6.28)
C. Cash flow from financing activities		
Proceeds from non-current borrowings	600.00	-
Repayment of non-current borrowings	(137.96)	(106.17)
Current borrowings (net)	(57.50)	36.55
Finance costs	(78.91)	(73.66)
Dividend paid	(74.08)	(70.17)
Interest portion of lease liabilities	(6.23)	(3.08)
Payment of Lease liabilities	(19.80)	(21.71)
Net cash flow used in financing activities (C)	225.52	(238.23)
Net increase/(decrease) in Cash and cash equivalents (A+B+C)	(0.42)	(4.67)
Cash and cash equivalents at the beginning of the year	4.13	8.80
Cash and cash equivalents at the end of the year	3.71	4.13
Net increase/(decrease) in Cash and cash equivalents	(0.42)	(4.67)
Cash and cash equivalents which are restricted and not available for use by the company	-	-

Notes:

- 1 The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 23.05.2025. The statutory auditors have expressed an unmodified opinion on these financial results.
- 2 The figures of the last quarters ended March 31, 2025 and March 31, 2024 are the balancing figures between Audited figures in respect of the full financial year and unaudited limited reviewed figures in respect of the financial results upto the third quarter of the respective financial years.
- 3 The Board of Directors have recommended a dividend of ₹ 10/- (10%) per Equity share of ₹ 100/- each for the year 2024-25, subject to the approval of the shareholders in the Annual General Meeting.
- 4 Exceptional items of ₹ 27.93 lakhs for the year ended 31.03.2024 represent compensation on compulsory acquisition of land in the Engineering Services Unit of the company by NHAI under the RFCTLARR Act, 2013 including interest awarded thereon.
- 5 Previous period / year figures have been regrouped / rearranged wherever necessary to conform to the classification of the current period / year.

For LAKSHMI ENGINEERING AND WAREHOUSING LIMITED

Coimbatore
23.05.2025

(Sd.)
S. PATHY
CHAIRMAN