



Unaudited Financial Results (Standalone) for the Quarter and Half Year Ended 30th September 2025

(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended 31.03.2025 (Audited)
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	
1	INCOME						
	a. Revenue from operations	390.81	302.58	329.43	693.39	653.11	1,279.87
	b. Other income	30.30	39.53	26.15	69.83	55.87	122.39
	Total Income (a + b)	421.11	342.11	355.58	763.22	708.98	1,402.26
2	EXPENSES						
	a. Cost of materials consumed	43.80	26.13	35.27	69.93	59.63	109.37
	b. Purchase of stock-in-trade	-	-	-	-	-	-
	c. Changes in Stock of finished goods, work-in-progress and stock-in-trade	(4.97)	(1.19)	(5.73)	(6.16)	(9.04)	(13.79)
	d. Employee benefits expense	128.18	119.32	131.35	247.50	265.51	517.05
	e. Finance costs	38.38	26.11	19.25	64.49	38.06	85.14
	f. Depreciation and amortisation expense	39.63	30.51	30.05	70.14	59.99	119.08
	g. Other expenses	110.17	99.93	102.72	210.10	208.96	505.03
	Total Expenses	355.19	300.81	312.91	656.00	623.11	1,321.88
3	Profit before Exceptional Items and tax (1 - 2)	65.92	41.30	42.67	107.22	85.87	80.38
4	Exceptional Items	-	-	-	-	-	-
5	Profit Before Tax (3 + 4)	65.92	41.30	42.67	107.22	85.87	80.38
6	Tax expense						
	Current tax	(0.38)	9.86	7.58	9.48	15.47	8.60
	Prior year tax	-	-	-	-	-	4.75
	Deferred tax	7.86	7.35	(18.03)	15.21	(11.35)	(17.02)
	Total Tax	7.48	17.21	(10.45)	24.69	4.12	(3.66)
7	Profit for the period after Tax (5 - 6)	58.44	24.09	53.12	82.53	81.75	84.04
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	0.32	0.30	(0.91)	0.62	(0.42)	5.50
	(b) Income tax on (a) above	(0.08)	(0.08)	0.23	(0.16)	0.11	(1.38)
	(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)	58.69	24.31	52.43	83.00	81.43	88.16

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)						1,506.22
12	Earnings Per Share (EPS) (Face value ₹100/-per share) (Not Annualised)						
	a. Basic (in ₹)	8.74	3.60	7.94	12.34	12.22	12.57
	b. Diluted (in ₹)	8.74	3.60	7.94	12.34	12.22	12.57

**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER
AND HALF YEAR ENDED 30TH SEPTEMBER 2025**

Sl. No.	Particulars	Quarter Ended			Half Year Ended		(₹ in Lakhs) Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1	Segment Revenue						
	Net Sales / Income						
	a. Warehousing Rental Services	270.66	214.98	221.57	485.64	437.97	890.80
	b. Engineering Services	142.77	109.39	118.53	252.16	237.75	446.57
	c. Unallocated	7.68	17.74	15.48	25.42	33.26	64.89
	Total	421.11	342.11	355.58	763.22	708.98	1,402.26
	Less: Inter-Segment Revenue	-	-	-	-	-	-
	Net Sales / Income	421.11	342.11	355.58	763.22	708.98	1,402.26
2	Segment Results						
	Profit / (Loss)						
	a. Warehousing Rental Services	129.58	93.90	98.42	223.48	196.69	314.76
	b. Engineering Services	(21.27)	(34.87)	(41.44)	(56.14)	(87.02)	(172.93)
	Total	108.31	59.03	56.98	167.34	109.67	141.83
	Less: Finance costs	38.38	26.11	19.25	64.49	38.06	85.14
	Add/(Less): Other unalloc- -able Income net of unallocable expenses	(4.01)	8.38	4.94	4.37	14.26	23.69
	Total Profit before Tax	65.92	41.30	42.67	107.22	85.87	80.38
3	Segment Assets						
	a. Warehousing Rental Services	3,670.44	3,733.01	3,118.59	3,670.44	3,118.59	3,320.49
	b. Engineering Services	429.88	422.87	452.84	429.88	452.84	413.53
	c. Unallocated	207.14	122.62	77.20	207.14	77.20	104.47
	Total	4,307.46	4,278.51	3,648.63	4,307.46	3,648.63	3,838.49
4	Segment Liabilities						
	a. Warehousing Rental Services	1,881.30	1,886.10	1,330.95	1,881.30	1,330.95	1,537.73
	b. Engineering Services	50.38	75.86	58.23	50.38	58.23	21.45
	c. Unallocated	184.70	117.25	91.18	184.70	91.18	104.33
	Total	2,116.38	2,079.21	1,480.37	2,116.38	1,480.37	1,663.52
	Capital Employed (3-4)	2,191.09	2,199.30	2,168.26	2,191.09	2,168.26	2,174.97

STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

SI No.	Particulars	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
	ASSETS		
1	Non-Current Assets		
(a)	Property, Plant and equipment	805.80	291.61
(b)	Right-of-use assets	90.45	101.76
(c)	Capital work-in-progress	1.43	518.81
(d)	Investment Property	2,050.36	1,560.08
(e)	Financial assets		
	(i) Loans	5.53	5.97
	(ii) Other financial assets	153.60	87.24
(f)	Other non-current assets	98.84	34.80
	Total Non - Current Assets	3,206.01	2,600.27
2	Current Assets		
(a)	Inventories	90.54	79.21
(b)	Financial assets		
	(i) Trade receivables	176.11	147.36
	(ii) Cash and cash equivalents	6.88	3.71
	(iii) Bank balances other than (ii) above	748.53	878.30
	(iv) Loans	7.84	8.20
	(v) Other financial assets	21.64	26.09
(c)	Current tax assets (net)	29.16	83.11
(d)	Other current assets	20.75	12.23
	Total Current Assets	1,101.45	1,238.22
	Total - ASSETS	4,307.46	3,838.49
	EQUITY AND LIABILITIES		
1	Equity		
(a)	Equity share capital	668.75	668.75
(b)	Other equity	1,522.34	1,506.22
	Total Equity	2,191.09	2,174.97
	Liabilities		
2	Non-Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	432.62	495.70
	(ia) Lease liabilities	78.93	88.48
	(ii) Other financial liabilities	526.52	232.67
(b)	Provisions	-	-
(c)	Deferred tax liabilities (net)	102.38	87.01
	Total Non-Current Liabilities	1,140.45	903.86
3	Current Liabilities		
(a)	Financial liabilities		
	(i) Borrowings	636.82	403.39
	(ia) Lease liabilities	18.62	17.03
	(ii) Trade payables		
	(a) Total outstanding dues of Micro enterprises and small enterprises	4.80	12.50
	(b) Total outstanding dues of creditors other than Micro enterprises and small enterprises	2.13	1.15
	(iii) Other financial liabilities	175.51	294.86
(b)	Provisions	6.88	7.20
(c)	Other current liabilities	131.17	23.53
	Total Current Liabilities	975.93	759.66
	Total - LIABILITIES	2,116.38	1,663.52
	Total - EQUITY AND LIABILITIES	4,307.46	3,838.49

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(₹ in Lakhs)

Sl. No.	Particulars	Half Year ended	
		30.09.2025	30.09.2024
A.	Cash flow from operating activities		
	Profit before tax	107.22	85.87
	Adjustments for:		
	Depreciation and amortisation expense	70.14	59.99
	Expected credit loss	0.09	0.10
	Interest income	(31.10)	(34.16)
	Finance cost	64.49	38.06
	Operating profit before working capital changes	210.84	149.87
	Adjustments for:		
	(Increase)/decrease in inventories	(11.33)	(10.15)
	(Increase)/decrease in trade receivables	(28.84)	(70.29)
	(Increase)/decrease in other current financial assets	0.26	3.97
	(Increase)/decrease in current and non- current loans	0.80	1.98
	(Increase)/decrease in other current assets	(8.52)	(10.41)
	(Increase)/decrease in other non-current financial assets	(66.36)	309.55
	(Increase)/decrease in other non-current assets	0.41	(4.16)
	Increase/(decrease) in trade payables	(6.72)	(7.74)
	Increase/(decrease) in provisions	(0.32)	(9.16)
	Increase/(decrease) in other non-current financial liabilities	293.85	(69.67)
	Increase/(decrease) in other financial liabilities	(208.37)	85.22
	Increase/(decrease) in other current liabilities	107.64	16.86
	Cash generated from operations	283.34	385.87
	Net income tax (paid) / refunds	(45.58)	(15.44)
	Net cash flow from operating activities (A)	237.76	370.43
B.	Cash flow from investing activities		
	Capital expenditure on property, plant and equipment (including capital advances)	(497.50)	(149.77)
	Bank balances other than cash and cash equivalents	129.77	(389.60)
	Interest received	35.29	35.50
	Net cash used in investing activities (B)	(332.44)	(503.87)
C.	Cash flow from financing activities		
	Non-Current borrowings availed/(repaid) net	(63.08)	72.55
	Current borrowings availed/(repaid) net	233.43	108.96
	Finance costs	(59.12)	(37.60)
	Interest portion of lease liabilities	(5.37)	(0.46)
	Payment of Dividend	(0.05)	(0.04)
	Payment of lease liabilities	(7.96)	(12.24)
	Net cash flow used in financing activities (C)	97.85	131.17
	Net increase in Cash and cash equivalents (A+B+C)	3.17	(2.27)
	Cash and cash equivalents at the beginning of the period	3.71	4.13
	Cash and cash equivalents at the end of the period	6.88	1.86
	Net increase in Cash and cash equivalents	3.17	(2.27)
	Cash and cash equivalents which are restricted and not available for use by the company	-	-

Notes:

- 1 The above Unaudited Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 11, 2025. The Statutory Auditors have carried out limited review of the above results.
- 2 Previous period / year figures have been regrouped / rearranged wherever necessary to conform to the classification of this quarter.

Coimbatore
11.11.2025

For **LAKSHMI ENGINEERING AND WAREHOUSING LIMITED**
(Sd.) S. PATHY
CHAIRMAN