



**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 31-03-2026**

(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
<b>1</b>	<b>INCOME</b>					
	a. Revenue from operations	396.03	345.00	318.24	1,434.42	1,279.87
	b. Other income	36.36	27.64	36.91	133.83	122.39
	<b>Total income (a + b)</b>	<b>432.39</b>	<b>372.64</b>	<b>355.15</b>	<b>1,568.25</b>	<b>1,402.26</b>
<b>2</b>	<b>EXPENSES</b>					
	a. Cost of materials consumed	33.73	24.66	23.80	128.32	109.37
	b. Purchase of stock-in-trade	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1.65)	(3.64)	0.76	(11.45)	(13.79)
	d. Employee benefits expense	121.09	126.99	121.35	495.58	517.05
	e. Finance costs	37.29	33.52	26.22	135.30	85.14
	f. Depreciation and amortisation expense	39.62	39.98	28.16	149.74	119.08
	g. Other expenses	121.30	104.18	129.11	435.58	505.03
	<b>Total Expenses</b>	<b>351.38</b>	<b>325.69</b>	<b>329.39</b>	<b>1,333.07</b>	<b>1,321.88</b>
<b>3</b>	<b>Profit before Exceptional Items and Tax (1 - 2)</b>	<b>81.01</b>	<b>46.95</b>	<b>25.76</b>	<b>235.18</b>	<b>80.38</b>
<b>4</b>	Exceptional Items	-	-	-	-	-
<b>5</b>	<b>Profit Before Tax (3 + 4)</b>	<b>81.01</b>	<b>46.95</b>	<b>25.76</b>	<b>235.18</b>	<b>80.38</b>
<b>6</b>	<b>Tax expense</b>					
	Current tax	14.11	4.45	6.41	28.04	8.60
	Prior period tax	2.43	-	-	2.43	4.75
	Deferred tax	13.13	8.98	(2.45)	37.32	(17.02)
	<b>Total Tax</b>	<b>29.67</b>	<b>13.44</b>	<b>3.96</b>	<b>67.79</b>	<b>(3.66)</b>
<b>7</b>	<b>Profit for the year after Tax (5 - 6)</b>	<b>51.34</b>	<b>33.51</b>	<b>21.80</b>	<b>167.39</b>	<b>84.04</b>
<b>8</b>	<b>Other comprehensive Income/(Loss)(net of tax)</b>					
	(i) Items that will not be reclassified to the statement of profit or loss					
	(a) Remeasurement of employee defined benefit plans	(0.93)	1.94	6.14	1.63	5.50
	(b) Income tax on (a) above	0.23	(0.48)	(1.55)	(0.41)	(1.38)
<b>9</b>	<b>Total Comprehensive Income for the period [Comprising Profit for the period (after Tax) and other Comprehensive Income (after Tax)] (7 + 8)</b>	<b>50.64</b>	<b>34.96</b>	<b>26.39</b>	<b>168.61</b>	<b>88.16</b>

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 of previous year)				1,607.96	1,506.22
12	Earnings Per Share (EPS) (Face value ₹ 100/- per share)					
	a. Basic (in ₹)	7.68	5.01	3.26	25.03	12.57
	b. Diluted (in ₹)	7.68	5.01	3.26	25.03	12.57

**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026**

(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	<b>Segment Revenue</b>					
	Net Sales/Income					
	a. Warehousing Rental Services	271.57	267.62	227.87	1,024.83	890.80
	b. Engineering Services	140.89	94.33	110.94	487.38	446.57
	c. Unallocated	19.93	10.69	16.34	56.04	64.89
	<b>Total</b>	<b>432.39</b>	<b>372.64</b>	<b>355.15</b>	<b>1,568.25</b>	<b>1,402.26</b>
	Less: Inter-Segment Revenue	-	-	-	-	-
	<b>Net Sales/ Income</b>	<b>432.39</b>	<b>372.64</b>	<b>355.15</b>	<b>1,568.25</b>	<b>1,402.26</b>
2	<b>Segment Results</b>					
	Profit / (Loss)					
	a. Warehousing Rental Services	121.61	124.14	75.46	469.23	314.76
	b. Engineering Services	(11.44)	(43.58)	(28.34)	(111.16)	(172.93)
	<b>Total</b>	<b>110.17</b>	<b>80.55</b>	<b>47.12</b>	<b>358.07</b>	<b>141.83</b>
	Less: Finance costs	37.29	33.52	26.22	135.30	85.14
	Add /(Less): Other unallocable Income net of unallocable expenses	8.12	(0.08)	4.86	12.41	23.69
	<b>Total Profit/(Loss) before Tax</b>	<b>81.01</b>	<b>46.95</b>	<b>25.76</b>	<b>235.18</b>	<b>80.38</b>
3	<b>Segment Assets</b>					
	a. Warehousing Rental Services	3,563.52	3,640.26	3,320.49	3,563.52	3,320.49
	b. Engineering Services	458.20	438.09	413.53	458.20	413.53
	c. Unallocated	93.75	175.94	104.47	93.75	104.47
	<b>Total</b>	<b>4,115.47</b>	<b>4,254.28</b>	<b>3,838.49</b>	<b>4,115.47</b>	<b>3,838.49</b>
4	<b>Segment Liabilities</b>					
	a. Warehousing Rental Services	1,635.68	1,820.16	1,537.73	1,635.68	1,537.73
	b. Engineering Services	56.04	68.32	21.45	56.04	21.45
	c. Unallocated	147.04	139.77	104.33	147.04	104.33
	<b>Total</b>	<b>1,838.76</b>	<b>2,028.25</b>	<b>1,663.52</b>	<b>1,838.76</b>	<b>1,663.52</b>
	<b>Capital Employed (3-4)</b>	<b>2,276.71</b>	<b>2,226.03</b>	<b>2,174.97</b>	<b>2,276.71</b>	<b>2,174.97</b>

**STATEMENT OF ASSETS AND LIABILITIES**
**(₹ in Lakhs)**

Sl. No	Particulars	As at 31-03-2026	As at 31-03-2025
	<b>ASSETS</b>		
<b>1</b>	<b>Non - Current Assets</b>		
(a)	Property, Plant and Equipment	280.70	291.61
(b)	Right -of- use assets	79.15	101.76
(c)	Capital work-in-progress	-	518.81
(d)	Investment Property	2,524.25	1,560.08
(e)	Financial assets		
	(i) Loans	6.16	5.97
	(ii) Other financial assets	137.02	87.24
(f)	Other non-current assets	7.74	34.80
	<b>Sub total Non - Current Assets</b>	<b>3,035.02</b>	<b>2,600.27</b>
<b>2</b>	<b>Current Assets</b>		
(a)	Inventories	107.25	79.21
(b)	Financial assets		
	(i) Trade receivables	197.80	147.36
	(ii) Cash and cash equivalents	1.95	3.71
	(iii) Bank balances other than (ii) above	671.36	878.30
	(iv) Loans	7.66	8.20
	(v) Other financial assets	16.59	26.09
(c)	Current tax assets (net)	67.42	83.11
(d)	Other current assets	10.41	12.23
	<b>Sub total Current Assets</b>	<b>1,080.44</b>	<b>1,238.22</b>
	<b>Total - ASSETS</b>	<b>4,115.47</b>	<b>3,838.49</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
(a)	Equity share capital	668.75	668.75
(b)	Other equity	1,607.96	1,506.22
	<b>Sub total Equity</b>	<b>2,276.71</b>	<b>2,174.97</b>
	<b>LIABILITIES</b>		
<b>1</b>	<b>Non - Current Liabilities</b>		
(a)	Financial liabilities		
	(i) Borrowings	376.23	495.70
	(ia) Lease liabilities	68.14	88.48
	(ii) Other financial liabilities	448.64	232.67
(b)	Provisions	-	-
(c)	Deferred tax liabilities (Net)	124.74	87.01
	<b>Sub total Non - Current Liabilities</b>	<b>1,017.74</b>	<b>903.86</b>

<b>2</b>	<b>Current Liabilities</b>		
(a)	Financial liabilities		
	(i) Borrowings	545.72	403.39
	(ia) Lease liabilities	20.34	17.03
	(ii) Trade payables		
	(a) Total outstanding dues of Micro enterprises and Small enterprises	14.93	12.50
	(b) Total outstanding dues of creditors other than Micro enterprises and Small enterprises	2.02	1.15
	(iii) Other financial liabilities	204.89	294.86
(b)	Provisions	7.87	7.20
(c)	Other current liabilities	25.25	23.53
	<b>Sub total Current Liabilities</b>	<b>821.01</b>	<b>759.66</b>
	<b>Total - LIABILITIES</b>	<b>1,838.76</b>	<b>1,663.52</b>
	<b>Total - EQUITY AND LIABILITIES</b>	<b>4,115.47</b>	<b>3,838.49</b>

### Statement of Cash Flow for the year ended March 31, 2026

(₹ in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>A. Cash flow from operating activities</b>		
Profit before tax	235.18	80.38
Adjustments for:		
Depreciation and amortisation expense	149.74	119.08
Expected credit loss	0.07	0.04
Net loss/(gain) on disposal of property, plant and equipment	(1.62)	3.34
Interest income	(108.35)	(100.55)
Interest expense	135.30	85.14
<b>Operating profit before working capital changes</b>	<b>410.32</b>	<b>187.43</b>
Adjustments for:		
(Increase)/decrease in inventories	(28.04)	(6.68)
(Increase)/decrease in trade receivables	(50.51)	(12.73)
(Increase)/decrease in other current financial assets	(2.32)	2.22
(Increase)/decrease in loans	0.35	(0.18)
(Increase)/decrease in other current assets	1.82	(3.29)
(Increase)/decrease in other non-current financial assets	(49.78)	322.92
(Increase)/decrease in other non-current assets	0.83	30.42
Increase/(decrease) in trade payables	3.30	(7.25)
Increase/(decrease) in provisions	2.30	(5.47)
Increase/(decrease) in other non-current financial liabilities	215.97	(91.22)
Increase/(decrease) in other current financial liabilities	(84.35)	137.30
Increase/(decrease) in other current liabilities	1.72	4.11
<b>Cash generated from operations</b>	<b>421.60</b>	<b>557.59</b>

Net income tax (paid) / refunds	(14.78)	(54.40)
<b>Net cash flow from operating activities (A)</b>	<b>406.82</b>	<b>503.19</b>
<b>B. Cash flow from investing activities</b>		
Capital expenditure on property, plant and equipment (including capital advances)	(546.77)	(523.41)
Proceeds from sale of property, plant and equipment	2.44	2.50
Bank balances other than cash and cash equivalents	206.94	(319.83)
Interest received	120.18	111.61
<b>Net cash used in investing activities (B)</b>	<b>(217.21)</b>	<b>(729.13)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from non-current borrowings	-	600.00
Repayment of non-current borrowings	(119.47)	(137.96)
Proceeds from current borrowings (net)	142.33	(57.50)
Finance costs	(125.01)	(78.91)
Dividend paid	(61.90)	(74.08)
Interest portion of lease liabilities	(10.29)	(6.23)
Payment of Lease liabilities	(17.03)	(19.80)
<b>Net cash flow used in financing activities (C)</b>	<b>(191.37)</b>	<b>225.52</b>
<b>Net increase/(decrease) in Cash and cash equivalents (A+B+C)</b>	<b>(1.76)</b>	<b>(0.42)</b>
Cash and cash equivalents at the beginning of the year	3.71	4.13
Cash and cash equivalents at the end of the year	<b>1.95</b>	<b>3.71</b>
<b>Net increase/(decrease) in Cash and cash equivalents</b>	<b>(1.76)</b>	<b>(0.42)</b>
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 29.05.2026. The statutory auditors have expressed an unmodified opinion on these financial results.
- 2 The figures of the last quarters ended March 31, 2026 and March 31, 2025 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 Government of India with effect from 21st November 2025, notified the Code of Social Security, 2020, the Occupational Safety, Health & Working Conditions Code, 2020, the Industrial Relations Code 2020 and the Code on Wages, 2019 (collectively the "Labour codes") which replace existing Central labour legislations. Based on the company's assesment, the provisions currently in force do not have a material impact on the financial results of the company. After the Balance sheet date, while the Central Government notified the rules on May 08th 2026, the State Rules are yet to be notified. The company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to the employee benefits and would provide appropriate accounting treatment on the basis of such developments as required.

- 4 The Board of Directors have recommended a dividend of Rs.10/- (10%) per Equity share of Rs. 100/- each for the year 2025-26, subject to the approval of the shareholders in the Annual General Meeting.
- 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  
29.05.2026

**(Sd.) S. PATHY**  
CHAIRMAN