



LAKSHMI ENGINEERING AND WAREHOUSING LIMITED

(formerly Lakshmi Automatic Loom Works Limited)

CIN : L29269TZ1973PLC000680

LEWL:CS:UAFR:LRR:DEC '25:

:2025-26

13.02.2026

The Secretary
BSE Limited
25th Floor, P.J.Towers, Dalal Street,
Fort, MUMBAI - 400 001

Scrip Code: 505302

Dear Sirs,

Sub: Compliance of Regulation 33 (3) (a) and (c) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Reg.

Pursuant to Regulation 33 (3) (a) and (c) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are submitting herewith the following duly approved by the Board of Directors of the Company at their Meeting held on 13.02.2026. The Board Meeting commenced at 12.05 P.M. and concluded at 13.55 P.M. on 13.02.2026.

1. Unaudited Financial Results (Standalone) for the Quarter and Nine Months Ended 31.12.2025.
2. Copy of the Limited Review Report of the Auditors for the period Ended 31.12.2025.
3. Approved the re-appointment of M/s.Gurubatham & Associates, Chartered Accountants, Coimbatore as Internal Auditors of the Company for the Financial Years 2026-27 and 2027-28. Details in Annexure - I.
4. Approved the re-appointment of Mr.M.R.L.Narasimha, B.Com., FCS, Practicing Company Secretary, as Secretarial Auditor for the Financial Years 2026-2027 and 2027-2028. Details in Annexure - II.

Thanking you,

Encl: as above

Yours faithfully,
**For Lakshmi Engineering and
Warehousing Limited**



Company Secretary

Registered Office : 686, Avinashi Road, Pappanaickenpalayam, Coimbatore - 641 037, Tamilnadu

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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 Nine Months Ended 31.12.2025

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		(₹ in Lakhs)
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	Year Ended 31.03.2025 (Audited)
1	INCOME						
	a. Revenue from operations	345.00	390.81	308.52	1,038.39	961.63	1,279.87
	b. Other income	27.64	30.30	29.61	97.47	85.48	122.39
	Total Income (a + b)	372.64	421.11	338.13	1,135.86	1,047.11	1,402.26
2	EXPENSES						
	a. Cost of materials consumed	24.66	43.80	25.94	94.59	85.57	109.37
	b. Purchase of stock-in-trade	-	-	-	-	-	-
	c. Changes in stock of finished goods, work-in-progress and stock-in-trade	(3.64)	(4.97)	(5.51)	(9.80)	(14.55)	(13.79)
	d. Employee benefits expense	126.99	128.18	130.19	374.49	395.70	517.05
	e. Finance costs	33.52	38.38	20.86	98.01	58.92	85.14
	f. Depreciation and amortisation expense	39.98	39.63	30.93	110.12	90.92	119.08
	g. Other expenses	104.18	110.17	166.96	314.28	375.92	505.03
	Total Expenses	325.69	355.19	369.36	981.69	992.47	1,321.88
3	Profit before Exceptional Items and tax (1 - 2)	46.95	65.92	(31.23)	154.17	54.64	80.38
4	Exceptional Items	-	-	-	-	-	-
5	Profit Before Tax (3 + 4)	46.95	65.92	(31.23)	154.17	54.64	80.38
6	Tax expense						
	Current tax	4.45	(0.38)	(13.28)	13.93	2.19	8.60
	Prior Year tax	-	-	4.75	-	4.75	4.75
	Deferred tax	8.98	7.86	(3.22)	24.19	(14.57)	(17.02)
	Total Tax	13.44	7.48	(11.75)	38.13	(7.63)	(3.66)
7	Profit for the period after Tax (5 - 6)	33.51	58.44	(19.48)	116.05	62.28	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	1.94	0.32	(0.22)	2.56	(0.64)	5.50
	(b) Income tax on (a) above	(0.48)	(0.08)	0.05	(0.64)	0.16	(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)	34.96	58.69	(19.65)	117.95	61.79	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 ₹)	5.01	8.74	(2.91)	17.35	9.31	12.57
	b. Diluted (in ₹)	5.01	8.74	(2.91)	17.35	9.31	12.57

**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER
AND NINE MONTHS ENDED 31.12.2025**

(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended 31.03.2025 (Audited)
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	
1	Segment Revenue						
	Net Sales / Income						
	a. Warehousing						
	Rental Services	267.62	270.66	224.96	753.26	662.93	890.80
	b. Engineering Services	94.33	142.77	97.88	346.49	335.63	446.57
	c. Unallocated	10.69	7.68	15.29	36.11	48.55	64.89
	Total	372.64	421.11	338.13	1,135.86	1,047.11	1,402.26
	Less: Inter-Segment Revenue	-	-	-	-	-	-
	Net Sales / Income	372.64	421.11	338.13	1,135.86	1,047.11	1,402.26
2	Segment Results						
	Profit / (Loss)						
	a. Warehousing						
	Rental Services	124.14	129.58	42.62	347.62	239.31	314.76
	b. Engineering Services	(43.58)	(21.27)	(57.57)	(99.72)	(144.59)	(172.93)
	Total	80.55	108.31	(14.95)	247.89	94.72	141.83
	Less: Finance costs	33.52	38.38	20.86	98.01	58.92	85.14
	Add/(Less): Other unallocable income net of unallocable expenses	(0.08)	(4.01)	4.57	4.29	18.83	23.69
	Total Profit before Tax	46.95	65.92	(31.23)	154.17	54.64	80.38
3	Segment Assets						
	a. Warehousing						
	Rental Services	3,640.26	3,670.44	3,082.51	3,640.26	3,082.51	3,320.49
	b. Engineering Services	438.09	429.88	457.94	438.09	457.94	413.53
	c. Unallocated	175.94	207.14	84.97	175.94	84.97	104.47
	Total	4,254.28	4,307.46	3,625.42	4,254.28	3,625.42	3,838.49

4	Segment Liabilities						
	a. Warehousing Rental Services	1,820.16	1,881.30	1,306.02	1,820.16	1,306.02	1,537.73
	b. Engineering Services	68.32	50.38	65.56	68.32	65.56	21.45
	c. Unallocated	139.77	184.70	105.24	139.77	105.24	104.33
	Total	2,028.25	2,116.38	1,476.82	2,028.25	1,476.82	1,663.52
	Capital Employed (3-4)	2,226.03	2,191.09	2,148.60	2,226.03	2,148.60	2,174.97

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 February 13, 2026. The Statutory Auditors have carried out limited review of the above results.
- 2 The company has assessed the financial implications of the changes in the Labour Codes notified by the Government of India on November 21, 2025. The Government is in the process of notifying the related rules under the New Labour codes. Based on the information currently available and consistent with the guidance issued by the Institute of Chartered Accountants of India, the company has concluded that there is no material impact arising from the enactment of these Labour Codes. Accordingly, no provision has been made and no adjustment has been recognised in the standalone financial results of the company for the quarter and nine months ended December 31, 2025. 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.
- 3 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
13.02.2026

For Subbachar & Srinivasan
Chartered Accountants
Firm Regd. No: 0040835

Abhinav Venkatesh
Partner
Abhinav Venkatesh, M.No: 263357

S. Pathy
S.PATHY
CHAIRMAN

Independent Auditor's Review Report on the Quarterly and Nine months Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended

Review Report to
The Board of Directors of
Lakshmi Engineering and Warehousing Limited

1. We have reviewed the accompanying statement of Unaudited financial results of **LAKSHMI ENGINEERING AND WAREHOUSING LIMITED, COIMBATORE-641037** for the **Quarter and Nine months** ended **31st December 2025** ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ("the Listing Regulations").
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. 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. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in 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 accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Coimbatore
Date: 13/02/2026



For **SUBBACHAR & SRINIVASAN**
CHARTERED ACCOUNTANTS
Firm Regn. No: 0040835

Abhinav Venkatesh

PARTNER, ABHINAV VENKATESH
Membership No: 263357

UDIN: 26263357FMSUAU2703



LAKSHMI ENGINEERING AND WAREHOUSING LIMITED

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Details as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th December, 2024.

Annexure -I

a. Re-appointment of Internal Auditors:

S.No.	Particulars	Details
1.	Name	M/s.Gurubatham & Associates
2.	Reason for Change	Re-appointment as Internal Auditors of the Company for the Financial Years 2026-27 and 2027-28
3.	Date of Re-appointment & term of Re-appointment	Re-appointed on February 13, 2026 for the Financial Years 2026-27 & 2027-28
4.	Brief Profile	Name of the Internal Auditor: Mr.R.Gurubatham representing M/s.Gurubatham & Associates Office Address: 'Sri Dwaraka' 1-A, B.R.Nagar Main Road Kothari Layout, Singanallur Coimbatore – 641005 Field of Experience: Having more than 20 years of experience in auditing and Financial Management. Terms of appointment: For the Financial Years 2026-27 and 2027-28.
5.	Disclosure of relationships between Directors	NIL

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Details as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th December, 2024.

Annexure -II

a. Re-appointment of Internal Auditors:

S.No.	Particulars	Details
1.	Name	M.R.L.NARASIMHA
2.	Reason for Change	Re-appointment as Secretarial Auditors of the Company for the Financial Years 2026-27 and 2027-28
3.	Date of Re-appointment & term of Re-appointment	Re-appointed on February 13, 2026 for the Financial Years 2026-27 & 2027-28
4.	Brief Profile	Name of the Secretarial Auditor: M.R.L.NARASIMHA Office Address: 'Lotus', 370-A, Alagesan Road, S.B.Mission Post, Coimbatore - 641011 Field of Experience: Having more than 38 years of experience as Practicing Company Secretary Terms of appointment: For the Financial Years 2026-27 and 2027-28.
5.	Disclosure of relationships between Directors	NIL

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