



LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

SEC/SE/2025-2026

November 03, 2025

BSE Limited,
Floor 25
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

SECURITY ID : LAKSELEC
SECURITY CODE: 504258

Dear Sir / Madam,

Sub: Unaudited Financial Results for the period ended 30th September 2025 – Reg.

We are enclosing herewith the Unaudited Financial Results of the Company for the quarter and half year ended 30th September 2025. The results were duly approved by the Board of Directors at their meeting held on 3rd November 2025.

We also enclose herewith a copy of the Limited Review Report given by the Statutory Auditors of the Company for the said financial results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 10.30 AM.

The Board Meeting concluded at 11.05 AM.

Thanking you,

For Lakshmi Electrical Control Systems Limited

S. Sathyanarayanan
Company Secretary and Compliance Officer



ADMN. OFFICE & WORKS : Arasur - 641 407, Coimbatore Dist, India.

Phone : +91 422 6616500, **Fax :** +91 422 6616555. **E-Mail :** contact@lecsindia.com

REGISTERED OFFICE : 504, Avinashi Road, Peelamedu Post, Coimbatore - 641 004

CIN No. : L31200TZ1981PLC001124, **Website :** www.lecsindia.com

GSTN : 33AAACL3737E1ZW

(₹ in Lakhs)

Statement of Unaudited Results for the Quarter and Half Year Ended September 30, 2025

Sl.No	Particulars	3 Months Ended			6 Months Ended		12 Months Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income:						
	Revenue from operations	5,832.43	5,239.49	5,342.13	11,071.92	10,484.06	21,231.22
	Other income	121.37	120.44	198.90	241.81	309.70	554.00
	Total Income	5,953.80	5,359.93	5,541.03	11,313.73	10,793.76	21,785.22
II	Expenses:						
	Cost of Materials consumed	4,456.80	4,140.32	4,148.25	8,597.12	8,255.60	16,429.21
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(64.80)	(165.06)	(17.55)	(229.86)	(147.74)	(229.40)
	Employee benefits expense	813.58	753.25	778.85	1,566.83	1,449.81	2,807.77
	Finance Costs	20.58	13.38	13.52	33.96	27.51	53.10
	Depreciation and amortisation expense	93.24	93.49	91.81	186.73	181.36	365.36
	Other expenses	582.12	468.00	420.80	1,050.12	793.21	1,740.39
	Total Expenses	5,901.52	5,303.38	5,435.68	11,204.90	10,559.75	21,166.43
III	Profit / (Loss) from ordinary activities before exceptional items (I-II)	52.28	56.55	105.35	108.83	234.01	618.79
IV	Exceptional items	-	-	-	-	44.03	44.03
V	Profit/(Loss) before tax (III-IV)	52.28	56.55	105.35	108.83	189.98	574.76
VI	Tax expense						
	(1) Current Tax	9.83	10.36	9.32	20.19	33.13	99.01
	(2) Current tax pertaining to earlier years	-	-	-	-	-	3.00
	(3) Deferred tax	(5.81)	(10.85)	114.95	(16.66)	93.07	125.52
VII	Profit/(Loss) for the period (V-VI)	48.26	57.04	(18.92)	105.30	63.78	347.23
VIII	Other comprehensive income/ (Loss) [net of tax]						
	A) (i) Items that will not be reclassified to profit or loss	(2,078.09)	721.34	1,284.09	(1,356.75)	2,906.94	749.33
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	288.19	(42.82)	(469.79)	245.37	(659.53)	(346.98)
	B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
IX	Total Other Comprehensive Income/ (loss) (VII + VIII)	(1,789.90)	678.52	814.30	(1,111.38)	2,247.41	402.35
X	Total comprehensive income/ (loss) for the period (VIII + IX)	(1,741.64)	735.56	795.38	(1,006.08)	2,311.19	749.58
XI	Paid-up equity share capital (Face Value of Rs. 10/- each)	245.80	245.80	245.80	245.80	245.80	245.80
XII	Other Equity excluding Revaluation Reserve	-	-	-	-	-	28,287.33
XIII	Earnings per equity share (EPS) (of Rs. 10/-each) (Not Annualised)						
	(a) Basic	1.96	2.32	(0.77)	4.28	2.59	14.12
	(b) Diluted	1.96	2.32	(0.77)	4.28	2.59	14.12

LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED
Segment wise Revenue, Results and Capital Employed for the Quarter and Half Year Ended September 30, 2025

(₹ in Lakhs)

Sl.No	Particulars	3 Months Ended			6 Months Ended		12 Months Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Sales & Income from Service)						
	a) Electricals	4,867.96	4,578.14	4,622.57	9,446.10	9,060.84	18,614.75
	b) Plastics	992.50	670.44	728.97	1,662.94	1,443.66	2,682.48
	c) Wind Power Generation	45.50	27.84	33.46	73.34	48.69	62.37
	d) Unallocated Income	93.34	111.35	189.49	204.69	289.26	487.99
	Total	5,999.30	5,387.77	5,574.49	11,387.07	10,842.45	21,847.59
	LESS : Inter Segment revenue	45.50	27.84	33.46	73.34	48.69	62.37
	Net sales /Income from Operations	5,953.80	5,359.93	5,541.03	11,313.73	10,793.76	21,785.22
2	Segment Results (Profit (+)/Loss(-) before tax and interest)						
	a) Electricals	58.49	71.65	(36.17)	130.14	(11.36)	397.22
	b) Plastics	(56.24)	(70.84)	(15.94)	(127.08)	(16.46)	(95.36)
	c) Wind Power Generation	32.60	17.34	28.24	49.94	37.35	24.28
	Total	34.85	18.15	(23.87)	53.00	9.53	326.14
	LESS : i) Finance costs	20.58	13.38	13.52	33.96	27.51	53.10
	ii) Other Un-allocable Expenditure	55.33	59.57	46.75	114.90	81.30	186.27
	ADD: iii) Un-allocable income	93.34	111.35	189.49	204.69	289.26	487.99
	Total Profit/(Loss) Before Tax	52.28	56.55	105.35	108.83	189.98	574.76
3	<u>Segment Assets</u>						
	a) Electricals	13,935.27	13,547.01	12,710.00	13,935.27	12,710.00	12,772.23
	b) Plastics	2,847.51	2,521.52	2,654.38	2,847.51	2,654.38	2,395.37
	c) Wind Power Generation	106.90	112.10	136.86	106.90	136.86	117.28
	d) Unallocated	18,405.84	20,440.80	21,947.79	18,405.84	21,947.79	20,002.98
	Total	35,295.52	36,621.43	37,449.03	35,295.52	37,449.03	35,287.86
4	<u>Segment Liabilities</u>						
	a) Electricals	5,526.66	4,961.63	4,659.09	5,526.66	4,659.09	4,523.99
	b) Plastics	755.70	509.54	581.07	755.70	581.07	350.31
	c) Wind Power Generation	33.27	33.27	33.27	33.27	33.27	33.27
	d) Unallocated	1,551.16	1,848.30	2,080.86	1,551.16	2,080.86	1,847.16
	Total	7,866.79	7,352.74	7,354.29	7,866.79	7,354.29	6,754.73
5	Capital Employed	27,428.73	29,268.69	30,094.74	27,428.73	30,094.74	28,533.13

LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

Statement of Assets and Liabilities

(₹ in Lakhs)

Particulars		As at 30th September, 2025	As at 31st March, 2025
		(Unaudited)	(Audited)
I. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment		3,645.08	3,775.41
(b) Capital Work-in-Progress		114.08	18.73
(c) Investment Property		1,265.31	1,267.04
(d) Intangible assets		57.43	65.55
(e) Intangible assets under development		-	-
(f) Financial Assets			
i. Investments		16,953.87	18,513.73
ii. Other Financial Assets		953.49	123.03
(g) Other non current assets		1,017.00	972.95
Total Non-Current Assets		24,006.26	24,736.44
(2) Current Assets			
(a) Inventories		3,594.47	3,127.88
(b) Financial Assets			
i. Trade Receivables		6,487.10	5,844.43
ii. Cash and Cash Equivalents		3.80	3.08
iii. Bank balances other than (ii) above		704.94	1,097.72
iv. Other Financial Assets		45.58	62.44
(c) Other Current Assets		446.70	415.87
(d) Current Tax Assets(Net)		6.67	-
Total Current Assets		11,289.26	10,551.42
Total Assets		35,295.52	35,287.86
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share Capital		245.80	245.80
(b) Other Equity		27,182.93	28,287.33
Total Equity		27,428.73	28,533.13
(2) Liabilities			
Non-Current Liabilities			
(a) Provisions		90.72	98.56
(b) Deferred Tax Liabilities (Net)		1,523.23	1,785.26
Total Non-Current Liabilities		1,613.95	1,883.82
(3) Current Liabilities			
(a) Financial Liabilities			
i. Borrowings		1,449.90	1,016.77
ii. Trade Payables :			
a) Total outstanding dues of micro enterprises and small enterprises		840.39	769.02
b) Total outstanding dues of Creditors other than micro enterprises and small enterprises		3,038.77	2,248.54
iii. Other Financial Liabilities		395.99	236.81
(b) Other Current Liabilities		486.94	528.87
(c) Provisions		40.85	39.71
(d) Current Tax Liabilities (Net)		-	31.19
Total Current Liabilities		6,252.84	4,870.91
Total Liabilities		7,866.79	6,754.73
Total Equity and Liabilities		35,295.52	35,287.86

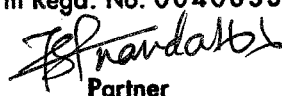
LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED
Statement of Cash Flow for the Period Ended 30th September, 2025

Particulars	6 Months Ended	
	30.09.2025	30.09.2024
	(Unaudited)	(Unaudited)
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Income Tax	108.83	189.98
Adjustments for:		
Depreciation and amortisation expense	186.73	181.36
Dividend and interest income classified as investing cash flows	(80.03)	(113.88)
Finance costs	33.96	27.51
Expected Credit Loss	2.64	0.43
Net gain on financial assets mandatorily measured at fair value through profit or loss	(122.86)	(169.49)
Operating Profit before working capital change	129.27	115.91
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	(645.31)	(347.59)
(Increase)/Decrease in inventories	(466.58)	70.52
Increase/(Decrease) in trade payables	861.61	414.13
(Increase)/Decrease in other financial assets	(836.46)	1.06
(Increase)/Decrease in other current assets	(30.83)	(126.64)
Increase/(Decrease) in provisions	2.82	19.33
Increase/(Decrease) in other current liabilities	(41.93)	92.40
Increase/(Decrease) in Other financial liabilities	161.95	93.51
Cash used in / generated from operations	(865.46)	332.63
Income taxes paid	(27.35)	(109.58)
Cash used in / generated from operations	(892.81)	223.05
B.CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment-(Including Capital Advances)	(216.65)	(266.35)
Proceeds from sale of investments	316.44	257.45
Dividends received	27.66	67.35
Interest received	75.23	65.92
(Increase)/Decrease in other Bank balances not treated as Cash and Cash Equivalents	392.78	(404.26)
Net cash inflow/ (outflow) from investing activities	595.46	(279.89)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	(33.96)	(27.51)
Dividends paid	(101.10)	(368.70)
Proceeds / (Repayment) of Working Capital Borrowings (Net)	433.13	451.91
Net cash inflow/ (outflow) from financing activities	298.07	55.70
Net Increase/ (Decrease) in cash and cash equivalents	0.72	(1.14)
Cash and Cash Equivalents at the beginning of the financial year	3.08	3.33
Cash and Cash Equivalents at end of the period	3.80	2.19

Notes :

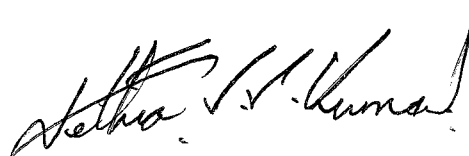
- The Unaudited financial results were reviewed by the Audit Committee and were approved by the Board of directors at their meeting held on 03rd November, 2025. The Statutory Auditors have carried out limited review of the above results.
- The figures of the previous Year / Quarter / Six months have been regrouped / rearranged wherever necessary to correspond with the current period figures.
- Exceptional Items for the Six Months Ended 30th September 2024 and for the Year Ended 31st March 2025 represents VRS Compensation paid to employees.

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


Partner

Place : Coimbatore

Date : November 03,2025 **T.S. Anandathirthan**
M.No: 230192



By Order of the Board
NETHRA J.S.KUMAR
CHAIRPERSON AND MANAGING DIRECTOR



Independent Auditor's Review Report on the Quarterly and Year to date 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 Electrical Control Systems Limited**

1. We have reviewed the accompanying statement of Unaudited financial results of **LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED, COIMBATORE-641004** for the Quarter and Half Year ended **30th September 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: 03/11/2025



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

PARTNER, T.S. ANANDATHIRTHAN
Membership No: 230192

UDIN: 25230192BMK OTH4485