



LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

SEC/SE/2025-2026

January 30, 2026

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

Dear Sir / Madam,

Sub: Unaudited Financial Results for the period ended 31st December 2025 – Reg.

Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Unaudited Financial Results of the Company for the quarter and nine months ended 31st December 2025. The results were duly approved by the Board of Directors at their meeting held on 30th January 2026. We also enclose herewith a copy of the Limited Review Report given by the Statutory Auditors for the said financial results.

Kindly take the same on records.

The Board Meeting commenced at 10.25 A.M

The Board Meeting concluded at 11.40 A.M

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



Statement of Unaudited Results for the Quarter and Nine Months Ended December 31, 2025							
Sl.No	Particulars	3 Months Ended			9 Months Ended		12 Months Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income:						
	Revenue from operations	5,839.01	5,832.43	4,936.81	16,910.93	15,420.87	21,231.22
	Other income	120.66	121.37	98.95	362.47	408.65	554.00
	Total Income	5,959.67	5,953.80	5,035.76	17,273.40	15,829.52	21,785.22
II	Expenses:						
	Cost of Materials consumed	4,571.66	4,456.80	3,964.72	13,168.78	12,220.32	16,429.21
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(130.34)	(64.80)	(139.45)	(360.20)	(287.19)	(229.40)
	Employee benefits expense	903.39	813.58	691.92	2,470.22	2,154.11	2,807.77
	Finance Costs	26.85	20.58	14.29	60.81	41.80	53.10
	Depreciation and amortisation expense	92.50	93.24	92.49	279.23	273.85	365.36
	Other expenses	608.90	582.12	398.87	1,659.02	1,179.70	1,740.39
	Total Expenses	6,072.96	5,901.52	5,022.84	17,277.86	15,582.59	21,166.43
III	Profit / (Loss) from ordinary activities before exceptional items (I-II)	(113.29)	52.28	12.92	(4.46)	246.93	618.79
IV	Exceptional items	1.74	-	-	1.74	44.03	44.03
V	Profit/(Loss) before tax (III-IV)	(115.03)	52.28	12.92	(6.20)	202.90	574.76
VI	Tax expense						
	(1) Current Tax	(15.05)	9.83	2.84	5.14	35.97	99.01
	(2) Current tax pertaining to earlier years	4.04	-	3.00	4.04	3.00	3.00
	(3) Deferred tax	1.31	(5.81)	(6.01)	(15.35)	87.06	125.52
VII	Profit/(Loss) for the period (V-VI)	(105.33)	48.26	13.09	(0.03)	76.87	347.23
VIII	Other comprehensive income/ (Loss) [net of tax]						
	A (i) Items that will not be reclassified to profit or loss	514.51	(2,078.09)	(689.14)	(842.24)	2,217.80	749.33
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(75.10)	288.19	99.75	170.27	(559.78)	(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)	439.41	(1,789.90)	(589.39)	(671.97)	1,658.02	402.35
X	Total comprehensive income/ (loss) for the period (VIII + IX)	334.08	(1,741.64)	(576.30)	(672.00)	1,734.89	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	(4.29)	1.96	0.53	(0.00)	3.13	14.12
	(b) Diluted	(4.29)	1.96	0.53	(0.00)	3.13	14.12



Sl.No	Particulars	3 Months Ended			9 Months Ended		12 Months Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Sales & Income from Service)						
	a) Electricals	4,963.56	4,867.96	4,324.11	14,409.66	13,384.95	18,614.75
	b) Plastics	909.69	992.50	626.03	2,572.63	2,069.68	2,682.48
	c) Wind Power Generation	6.00	45.50	11.30	79.34	59.99	62.37
	d) Unallocated Income	86.42	93.34	85.62	291.11	374.89	487.99
	Total	5,965.67	5,999.30	5,047.06	17,352.74	15,889.51	21,847.59
	LESS : Inter Segment revenue	6.00	45.50	11.30	79.34	59.99	62.37
	Net sales /Income from Operations	5,959.67	5,953.80	5,035.76	17,273.40	15,829.52	21,785.22
2	Segment Results (Profit (+)/Loss(-) before tax and interest)						
	a) Electricals	(38.37)	58.49	25.53	91.77	14.17	397.22
	b) Plastics	(81.44)	(56.24)	(39.37)	(208.52)	(55.83)	(95.36)
	c) Wind Power Generation	(2.96)	32.60	(6.98)	46.98	30.37	24.28
	Total	(122.77)	34.85	(20.82)	(69.77)	(11.29)	326.14
	LESS : i) Finance costs	26.85	20.58	14.29	60.81	41.80	53.10
	ii) Other Un-allocable Expenditure	51.83	55.33	37.60	166.73	118.90	186.27
	ADD: iii) Un-allocable income	86.42	93.34	85.63	291.11	374.89	487.99
	Total Profit/(Loss) Before Tax	(115.03)	52.28	12.92	(6.20)	202.90	574.76
3	Segment Assets						
	a) Electricals	14,127.94	13,935.27	13,006.87	14,127.94	13,006.87	12,772.23
	b) Plastics	2,971.64	2,847.51	2,487.27	2,971.64	2,487.27	2,395.37
	c) Wind Power Generation	69.51	106.90	122.44	69.51	122.44	117.28
	d) Unallocated	19,006.74	18,405.84	21,307.35	19,006.74	21,307.35	20,002.98
	Total	36,175.83	35,295.52	36,923.93	36,175.83	36,923.93	35,287.86
4	Segment Liabilities						
	a) Electricals	6,093.37	5,526.66	4,882.64	6,093.37	4,882.64	4,523.99
	b) Plastics	658.80	755.70	512.05	658.80	512.05	350.31
	c) Wind Power Generation	33.27	33.27	33.27	33.27	33.27	33.27
	d) Unallocated	1,627.58	1,551.16	1,977.53	1,627.58	1,977.53	1,847.16
	Total	8,413.02	7,866.79	7,405.49	8,413.02	7,405.49	6,754.73
5	Capital Employed	27,762.81	27,428.73	29,518.44	27,762.81	29,518.44	28,533.13

Notes :

- The Unaudited financial results were reviewed by the Audit Committee and were approved by the Board of directors at their meeting held on 30th January, 2026. The Statutory Auditors have carried out limited review of the above results.
- The figures of the previous Year / Quarter / Nine months have been regrouped / rearranged wherever necessary to correspond with the current period figures.
- Exceptional Items for the Nine Months Ended 31st December, 2024 and for the Year Ended 31st March 2025 represents VRS Compensation paid to employees.
- On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of legal opinion obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the company has presented such incremental impact as Statutory impact of new Labour Codes under Exceptional Items in the statement of profit and loss for the period ended December 31, 2025. The incremental impact consisting of gratuity of Rs.1.74/- lakhs primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

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

Place : Coimbatore

Date : January 30, 2026

S. Anandakrishnan
Partner

S. Anandakrishnan
M.No. 220102

Nethra J.S. Kumar
By Order of the Board
NETHRA J.S.KUMAR

CHAIRPERSON AND MANAGING DIRECTOR



SUBBACHAR & SRINIVASAN
Chartered Accountants

T.S.V. RAJAGOPAL B.Com., FCA
T.S. ANANDATHIRTHAN B.Com., FCA
S BHARGAVI B.Com., FCA
ABHINAV VENKATESH B.Com., ACA

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 Electrical Control Systems Limited**

1. We have reviewed the accompanying statement of Unaudited financial results of **LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED, COIMBATORE-641018** 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: 30/01/2026



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

PARTNER,
T.S. ANANDATHIRTHAN
Membership No: 230192

UDIN: 2623019241N1NYS653