LAKSHMI ENGINEERING AND WAREHOUSING LIMITED

(formerly Lakshmi Automatic Loom Works Limited)

CIN : L29269TZ1973PLC000680

LEWL

LEWL:SECY:BSE:REG 23(9): :2026-27 13-11-2026

The Manager – Listing Compliance,
BSE **Limited,**
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001.

Scrip Code: 505302

Sub: Clarification regarding Non-Applicability of Disclosure of Related Party Transactions under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half-year ended 30th September, 2026.

Dear Sir/Madam,

With reference to the email communication dated 13.11.2026 received from your office regarding the submission of disclosure of Related Party Transactions (RPT) pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), consequent to the submission of the Company's Quarterly / Half Yearly Financial Results on 11.11.2026, we wish to submit the following clarification:

1. Exemption under Regulation 15(2)(a) of SEBI LODR Regulations

Pursuant to Regulation 15(2)(a) of the SEBI LODR Regulations, the provisions relating to corporate governance specified under Regulations 17 to 27, including Regulation 23, shall not be applicable to a listed entity whose paid-up equity share capital does not exceed ₹ 10 Crore and net worth does not exceed ₹ 25 Crore, as on the last day of the previous financial year.

2. Company's Paid-up Capital and Net Worth

As per the Audited Financial Statements of the Company as at 31st March, 2026, the Company's Paid-up Equity Share Capital is ₹ 6.6875 Crore and Net Worth is ₹ 22.7671 Crores which are within the limits prescribed under Regulation 15(2)(a). Accordingly, the requirement to submit the half-yearly disclosure of Related Party Transactions under Regulation 23(9) is not applicable to the Company.

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Lakshmi Engineering and Warehousing Ltd. CBE-37

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☎ +91 99949 76930 ✉ wrs@lakshmiew.com
Unit - II Engineering Services : Singarampalayam, Kinathukadavu Post, Coimbatore - 642 109, Tamilnadu
☎ +91 99949 02315 ✉ eng@lakshmiew.com

3. Clarification regarding XBRL Filing of Financial Results

While filing the Financial Results in XBRL (Ind AS) format for the quarter and half-year ended 30th September, 2026, on 11.11.2026, the Company inadvertently selected "Yes" in the general Related Party Transactions query field pertaining to the accounting disclosures under Ind AS 24. However, in the name field provided at the end of the statement, the Company had specifically mentioned "Not Applicable" to indicate the non-applicability of the disclosure requirement under Regulation 23(9) of the SEBI LODR Regulations.

In view of the above, we request you to kindly take this clarification on record, disregard the compliance flag generated on account of the inadvertent XBRL selection and treat the requirement of filing Related Party Transaction disclosures under Regulation 23(9) as Not Applicable to the Company for the half-year ended 30th September, 2026.

Thanking you,

Yours faithfully,
For Lakshmi Engineering and Warehousing Ltd

Rajamanickam Muthukumar

Digitally signed by Rajamanickam Muthukumar
Date: 2026.11.13 16:50:50 +05'30'

R.Muthukumar
Company Secretary & Compliance Officer
Membership No.A36348

Encl : As above

SUBBACHAR & SRINIVASAN
Chartered Accountants

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

To

Listing Compliance and Monitoring Team
BSE Ltd
Mumbai

We hereby certify that the Paid-up Share Capital and Net worth of M/s. **Lakshmi Engineering and Warehouse Limited** [CIN : L29269TZ1973PLC000680] as at the end of the three Previous Financial Years as given below:

Amount in Rs.

Particulars	**As at 31.03.2024**	**As at 31.03.2025**	**As at 31.03.2026**
Paid-up Share Capital	6,68,75,000	6,68,75,000	6,68,75,000
Networth	21,67,07,774	21,74,96,884	22,76,71,616

For Subbachar and Srinivasan
Chartered Accountants
Firm Regn. No: 004083S

Place : Coimbatore
Date : 01-07-2026

T.S. Anandathirthan
Partner
M. No. 230192
UDIN: 26230192YKVNQF7608

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