

L.T. ELEVATOR LIMITED
CIN: U31909WB2008PLC128871
(Formerly Known as L.T. Elevator Private Limited)

L.T. ELEVATOR®

Corporate & Registered Office:
Capricorn Nest, 3 Gobinda Auddy Road,
P.O.: Alipore Kolkata – 700027, West Bengal India
Phone: 033-2448-0447
Email: Info@lteelevator.com / Web: www.lteelevator.com

08 May , 2026

To
The Listing Department
The BSE Limited
P J. Towers, Dalal Street, Mumbai - 400001

Scrip Code: 544518

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on May 8, 2026 under Regulation 30 read with Para A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 read with Para A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the meeting of the Board of Directors (the "Board") of the Company which commenced at 19:30 P.M and concluded at 20:45 PM today have inter-alia transacted the following:

1. Approved the Audited Standalone & Consolidated financial statements for the financial year ended March 31, 2026.

In this regard, please find enclosed copies of the following:

- i. Statement showing the audited financial results including Statement of Assets and Liabilities, Profit and Loss statement and cashflow statement for the financial year ended March 31, 2026.
- ii. Independent Auditors' Report on the financial statements of the Company issued by M/s. KSA & Co, Chartered Accountants, our Statutory Auditors pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We request to take the above on record.

Thanking You,

For L. T. Elevator Limited
Arvind
Gupta
Digitally signed
by Arvind Gupta
Date: 2026.05.08
20:46:36 +05'30'
Arvind Gupta
(Managing Director)
DIN: 00253202



Independent Auditor's Report

To the Members of L.T. Elevator Limited

Report on the Audit of the Financial Statements

Opinion

1. We have audited the accompanying financial statements of **L. T. Elevator Limited** formerly known as **L. T. Elevator Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss, and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit and its cash flows for the year then ended.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have not determined any matters as Key audit matters to be communicated in our reports

Other Information

4. The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.





In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the financial statements

5. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
6. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

7. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a





material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

11. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the Annexure A a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
12. As required by Section 143(3) of the Act, we report that:
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.
 - (e) On the basis of the written representations received from the directors, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) With respect to the adequacy of the Internal Financial Controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate Report in "Annexure-B".
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:





- i. The Company has disclosed the impact of pending litigations as on 31st March 2026 on its financial position in its statement- Refer Note-30
 - ii. The Company does not have any long-term contract including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2026.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
(b) The management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
(c) Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
 - v. The Company has not declared any dividend during the year.
 - vi. Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.
13. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

For KSA & Co.
Chartered Accountants



Rakesh Agarwal

Rakesh Kumar Agarwal
Partner

Membership Number 056051

Firm Registration Number: 003822C

UDIN: 26056051SBQPFB3491

Place : Kolkata

Date : 8th May, 2026



Annexure “B” Annexure to Independent Auditor’s Report

(Referred to in paragraph 1(f) under report on Other Legal and Regulatory Requirements of our report of even date)

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub – section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

In conjunction with our audit of the financial statements of L. T. Elevator Limited formerly known as L. T. Elevator Private Limited (“the Company”), as of and for the year ended 31 March 2026, we have audited the internal financial reporting of the company of as of that date.

Management’s Responsibility for Internal Financial Controls

The management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A





company's internal financial control over financial reporting includes those policies and procedures that

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026

For KSA & Co.
Chartered Accountants

Rakesh Agarwal

Rakesh Kumar Agarwal
Partner
Membership Number 056051
Firm Registration Number: 003822C
UDIN: 26056051SBQPFB3491
Place : Kolkata
Date : 8th May, 2026



L. T. ELEVATOR LIMITED

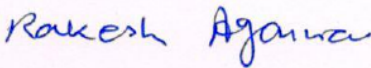
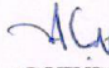
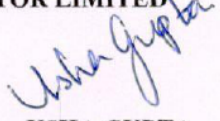



(Formerly Known as L. T. Elevator Private Limited)

CIN:L31909WB2008PLC128871

Capricorn Nest, 3, Gobinda Auddy Raod, P.O. Alipore, Kolkata - 700 027

BALANCE SHEET AS AT 31ST MARCH, 2026

(Rs in Lacs)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	1,916.31	1,366.71
(b) Reserves and Surplus	3	7,335.58	3,175.95
(2) Non Current Liabilities			
(a) Long-Term Borrowings	4	0.45	70.11
(b) Long Term Provisions	5	95.93	84.25
(3) Current Liabilities			
(a) Short-Term Borrowings	6	1,663.14	1,531.10
(b) Trade Payable	7	619.05	562.07
(c) Other Current Liabilities	8	1,019.11	911.11
(d) Short-Term Provisions	9	378.70	197.21
Total Equity & Liabilities		13,028.26	7,898.50
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	10	1,464.19	815.01
(b) Non-Current Investment	11	2,846.91	2,046.91
(c) Deferred Tax Asset (Net)		23.37	23.82
(d) Other Non Current Assets	12	87.23	188.60
(2) Current Assets			
(a) Inventories	13	1,970.50	2,078.02
(b) Trade Receivables	14	3,309.37	1,916.74
(c) Cash and cash equivalents	15	1,365.49	389.65
(d) Short Term Loans and Advances	16	282.14	309.10
(e) Other Current Assets	17	1,679.06	130.66
Total Assets		13,028.26	7,898.50
SIGNIFICANT ACCOUNTING POLICIES		1	-
NOTES TO ACCOUNTS		2 to 33	-
Notes referred to above and notes attached there to form an integral part of Balance Sheet			-
As per our Report of even date.			
FOR KSA & CO		FOR L.T. ELEVATOR LIMITED	
CHARTERED ACCOUNTANTS			
			
(CA. RAKESH KUMAR AGARWAL)		ARVIND GUPTA	
PARTNER		Managing Director	
Membership No. : 056051		DIN 00253202	
Firm Reg. No.: 003822C			
UDIN : 26056051SBQPF3491		USHA GUPTA	
Place : Kolkata		Whole Time Director	
Dated : The 8th day of May, 2026		DIN 02261425	
			
			
		BIPLAB DAS	
		CFO	

L. T. ELEVATOR LIMITED

(Formerly Known as L. T. Elevator Private Limited)

CIN:L31909WB2008PLC128871

Capricorn Nest, 3, Gobinda Auddy Raod, P.O. Alipore, Kolkata - 700 027

STATEMENT OF PROFIT & LOSS AS AT 31ST MARCH, 2026

(Rs in Lacs)

Particulars		Note No.	For year ended 31st March, 2026	For year ended 31st March, 2025
I	Revenue from Operations	18	7,074.26	4,507.44
II	Other Income	19	29.77	15.97
	Total Income		7,104.03	4,523.42
III	Expenses:			
	Purchases	20	3,179.36	2,684.20
	Changes in Inventories	21	107.52	(858.52)
	Employee Benefit Expense	22	1,139.72	1,022.56
	Finance Costs	23	134.19	135.32
	Selling & Distribution Expense	24	25.49	19.73
	Depreciation and Amortization Expense	25	94.27	78.64
	Other Expenses	26	1,062.93	762.16
	Total Expenses		5,743.47	3,844.10
IV	Profit Before Tax		1,360.56	679.32
	I.T.Adjusted Related to Earlier Year		25.51	35.21
V	Tax Expense:			
	(1) Current tax		378.70	197.21
	(2) Deferred tax asset/(liability)		(0.45)	1.76
VI	Profit/(Loss) for the year		955.91	448.66
VI	Earning per Equity Share of Rs 10 each			
	(1) Basic		6.38	3.28
	(2) Diluted		6.38	3.28

SIGNIFICANT ACCOUNTING POLICIES

1

NOTES TO ACCOUNTS

2 to 33

Notes referred to above and notes attached there to form an integral part of Profit & Loss Statement

As per our Report of even date.

FOR KSA & CO.

FOR L.T. ELEVATOR LIMITED

CHARTERED ACCOUNTANTS

Rakesh Agarwal

Arvind Gupta

Usha Gupta

(CA. RAKESH KUMAR AGARWAL)

ARVIND GUPTA
Managing Director
DIN 00253202

USHA GUPTA
Whole Time Director
DIN 02261425

PARTNER

Membership No. : 056051

Firm Reg. No.: 003822C

UDIN : 26056051SBQPF3491

Place : Kolkata

Dated : The 8th day of May, 2026



Biplot Das
BIPLAB DAS
CFO



L. T. ELEVATOR LIMITED

(Formerly Known as L. T. Elevator Private Limited)

CIN:L31909WB2008PLC128871

Capricorn Nest, 3, Gobinda Auddy Raod, P.O. Alipore, Kolkata - 700 027

CASH FLOW STATEMENT FOR THE MONTH ENDED 31ST MARCH, 2026

(Rs in lacs)

Particulars	For year ended 31st March, 2026	For year ended 31st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	1,360.56	679.32
Adjusted For	-	-
Depreciation and amortisation expenses	94.27	78.64
Interest Expenses	134.19	135.32
Interest Income	26.25	15.92
Operating profit before working capital changes	1,562.77	877.36
Adjusted For working capital Change		
Trade and Other Receivables	1,392.63	777.50
Inventories	107.52	858.52
Other Current Assets	1,548.40	142.08
Trade and other Paybles	56.98	54.70
Other Current Liabilities	108.01	117.92
Change in working capital	2,668.53	1,430.72
Cash Generated from Operations	1,105.76	553.36
Direct Taxes Paid	222.72	190.59
Net Cash from Operating Activities	1,328.48	743.95
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Asset	743.44	71.49
Sale of Fixed Assets	-	-
Purchase of Investments	800.00	-
Sale of Investments	-	-
Increase in share capital	3,753.32	756.25
Capital Work-in-progress	-	-
Movement in short-term Loans & Advances	26.96	26.59
Movement in long-term Loans & Advances	-	-
Interest Received	26.25	15.92
Movement in other Non-Current assets	101.37	93.36
Net Cash flow from Investing Activities	2,364.45	580.73
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	69.65	68.24
Proceeds from Long Term Provisions	11.68	84.25
Proceeds from Short Term Borrowings	132.04	267.81
Interest Paid	134.19	135.32
Other Long-Term Liabilities Paid	-	-
Net Cash used in Financing Activities	60.13	148.50
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	975.84	14.73
CASH AND CASH EQUIVALENTS AS AT BEGINNING OF THE YEAR	389.65	406.19
CASH AND CASH EQUIVALENTS AS AT END OF THE YEAR	1,365.49	389.65

As per our Report of even date.

FOR KSA & CO.

CHARTERED ACCOUNTANTS

Rakesh Agarwal

(CA. RAKESH KUMAR AGARWAL)

PARTNER

Membership No. : 056051

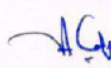
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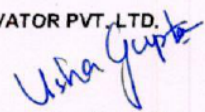
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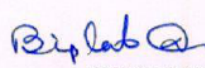
Place : Kolkata

Dated : The 8th day of May, 2026

FOR L. T. ELEVATOR PVT. LTD.


ARVIND GUPTA
 Managing Director
 DIN 00253202


USHA GUPTA
 Whole Time Director
 DIN 02261425


BIPLAB DAS
 CFO


L. T. ELEVATOR LIMITED

(Formerly Known as L. T. Elevator Private Limited)

CIN:U31909WB2008PLC128871

Capricorn Nest, 3, Gobinda Auddy Raod, P.O. Alipore, Kolkata - 700 027

CONSOLIDATED STATEMENT OF PROFIT & LOSS AS AT 31ST MARCH, 2026

(Rs in Lacs)

Particulars	Note No.	For year ended 31st March, 206	For year ended 31st March, 2025
I Revenue from Operations	16	11,134.32	5,471.81
II Other Income	17	38.74	21.77
		11,173.07	5,493.58
III <u>Expenses:</u>			
Purchases	18	5,713.35	2,658.72
Changes in Inventories	19	- 315.83	- 344.79
Employee Benefit Expense	20	1,375.32	1,066.61
Finance Costs	21	168.11	148.00
Selling & Distribution Expense	22	58.31	34.03
Depreciation and Amortization Expense	23	105.22	81.38
Other Expenses	24	1,670.51	860.36
		8,774.98	4,504.32
IV Profit Before Tax		2,398.09	989.26
I.T.Adjusted Related to Earlier Year		39.59	35.11
V Tax Expense:			
(1) Current tax		653.60	256.41
(2) Deferred tax asset/(liability)		- 2.81	2.00
VI Profit/(Loss) for the year		1,702.10	69,774,664.00
VI Earning per Equity Share of Rs 10 each			
(1) Basic		4.72	0.36
(2) Diluted		4.72	0.36

SIGNIFICANT ACCOUNTING POLICIES

NOTES TO ACCOUNTS

1
2 to 31

Notes referred to above and notes attached there to form an integral part of Profit & Loss Statement

As per our Report of even date.

FOR KSA & CO.

CHARTERED ACCOUNTANTS

Rakesh Agarwal

(CA. RAKESH KUMAR AGARWAL)

PARTNER

Membership No. : 056051

Firm Reg. No.: 003822C

UDIN : 26056051KCVOSW6945

Place : Kolkata

Dated : The 8th day of May, 2026

FOR L.T. ELEVATOR LIMITED

ARVIND GUPTA

Managing Director

DIN 00253202

USHA GUPTA

Whole Time Director

DIN 02261425

BIPLAB DAS

CFO



L. T. ELEVATOR LIMITED

(Formerly Known as L. T. Elevator Private Limited)

CIN:U31909WB2008PLC128871

Capricorn Nest, 3, Gobinda Auddy Raod, P.O. Alipore, Kolkata - 700 027

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2026

(Rs in Lacs)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	1,916.31	1,366.71
(b) Reserves and Surplus	3	7,335.58	3,175.95
(2) Non Current Liabilities			
(a) Long-Term Borrowings	4	58.25	97.82
(b) Long Term Provisions	5	103.37	84.25
(c) Deferred Tax Liabilities (Net)		0.04	
(3) Current Liabilities			
(a) Short-Term Borrowings	5	1,895.28	1,632.35
(b) Trade Payable	6	914.01	667.37
(c) Other Current Liabilities	7	1,358.66	1,314.51
(d) Short-Term Provisions	8	653.60	337.52
Total Equity & Liabilities		14,235.09	8,676.49
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	9	1,786.90	844.72
(b) Goodwill		311.79	1,057.98
(c) Deferred Tax Asset (Net)		23.37	26.14
(d) Other Non Current Assets	10	541.84	289.71
(2) Current Assets			
(a) Inventories	11	3,347.94	3,032.11
(b) Trade Receivables	12	4,571.84	2,193.93
(c) Cash and cash equivalents	13	1,097.19	427.42
(d) Short Term Loans and Advances	14	846.55	661.17
(e) Other Current Assets	15	1,707.67	143.31
Total Assets		14,235.09	8,676.49

SIGNIFICANT ACCOUNTING POLICIES

1

NOTES TO ACCOUNTS

2 to 31

Notes referred to above and notes attached thereto form an integral part of Balance Sheet

As per our Report of even date.

FOR KSA & CO

CHARTERED ACCOUNTANTS

Rakesh Agarwal

(CA. RAKESH KUMAR AGARWAL)

PARTNER

Membership No. : 056051

Firm Reg. No.: 003822C

UDIN : 26056051KCVOSW6945

Place : Kolkata

Dated : The 8th day of May, 2026

FOR L.T. ELEVATOR LIMITED

ARVIND GUPTA
Managing Director
DIN 00253202

USHA GUPTA
Whole Time Director
DIN 02261425

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L. T. ELEVATOR LIMITED

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CIN:U31909WB2008PLC128871

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CONSOLIDATED CASH FLOW STATEMENT FOR THE MONTH ENDED 31ST MARCH 2026

(Rs in Lacs)

Particulars	For year ended 31st March, 2026	For year ended 31st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	2,398.09	987.26
Adjusted For		
Depreciation and amortisation expenses	105.22	81.38
Interest Expenses	168.11	148.00
Bad Debts Written Off	-	-
Interest Income	27.98	16.81
Profit on Sales of Fixed Assets / Investments	-	-
Operating profit before working capital changes	2,643.43	1,199.83
Adjusted For working capital Change		
Trade and Other Receivables	2,377.91	578.41
Inventories	315.83	344.79
Other Current Assets	1,564.36	141.28
Trade and other Payables	246.64	164.40
Other Current Liabilities	44.14	512.44
Change in working capital	3,967.32	1,458.75
Cash Generated from Operations	1,323.89	258.92
Direct Taxes Paid	115.08	190.59
Net Cash from Operating Activities	1,438.97	449.51
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Asset	1,047.40	71.49
Sale of Fixed Assets	-	-
Purchase of Investments	800.00	-
Sale of Investments	-	-
Increase in share capital	3,753.32	756.25
Capital Work-in-progress	-	-
Movement in short-term Loans & Advances	26.96	41.65
Movement in long-term Loans & Advances	-	-
Interest Received	27.98	16.81
Movement in other Non-Current assets	73.50	124.23
Net Cash flow from Investing Activities	2,034.36	619.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	39.57	81.66
Proceeds from Long Term Provisions	19.12	84.25
Proceeds from Short Term Borrowings	262.93	33.24
Interest Paid	168.11	148.00
Other Long-Term Liabilities Paid	-	-
Net Cash used in Financing Activities	74.38	178.65
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	669.77	9.17
CASH AND CASH EQUIVALENTS AS AT BEGINNING OF THE YEAR	427.42	436.59
CASH AND CASH EQUIVALENTS AS AT END OF THE YEAR	1,097.19	427.42

As per our Report of even date.

FOR KSA & CO.

CHARTERED ACCOUNTANTS

Rakesh Agarwal

(CA. RAKESH KUMAR AGARWAL)

PARTNER

Membership No. : 056051

Firm Reg. No.: 003822C

UDIN : 26056051KCVOSW6945

Place : Kolkata

Dated : The 8th day of May, 2026

FOR L. T. ELEVATOR PVT. LTD.

ARVIND GUPTA
Managing Director
DIN 00253202USHA GUPTA
Whole Time Director
DIN 02261425BIPLAB DAS
CFO

L.T. ELEVATOR LIMITED
CIN: U31909WB2008PLC128871
(Formerly Known as L.T. Elevator Private Limited)

L.T. ELEVATOR®

Corporate & Registered Office:
Capricorn Nest, 3 Gobinda Auddy Road,
P.O.: Alipore Kolkata – 700027, West Bengal India
Phone: 033-2448-0447
Email: Info@ltelelevator.com / Web: www.ltelelevator.com

08 May , 2026

To
The Listing Department
The BSE Limited
P J. Towers, Dalal Street, Mumbai - 400001

Scrip Code: 544518

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) by SEBI through notification no. SEBI/LAD- NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, I do hereby declare and confirm that KSA & Co., Chartered Accountants (Registration No. 003822C) Statutory Auditors of the L.T. Elevator Limited (“Company”) have given an Unmodified Audit Report on the Standalone & Consolidated Audited Financial Results of the Company for the financial year ended 31 March, 2026.

We request you to take this document on record.

Thanking You,

For L. T. Elevator Limited

Arvind Gupta

Digitally signed by Arvind
Gupta
Date: 2026.05.08 21:01:30
+05'30'

Arvind Gupta
(Managing Director)
DIN: 00253202