



May 26, 2026

To
BSE Limited
Department of Corporate Services
Floor 25, PJ Towers,
Dalal Street, Mumbai- 400001

Scrip Code: 532740

Dear Sir/Madam,

To
National Stock Exchange of India Limited
Listing Department
Plot No. C/1, G Block, Exchange Plaza,
Bandra Kurla Complex, Bandra(E),
Mumbai- 400051

Company Code: LOKESHMACH

Sub: Outcome of Board Meeting held on May 26, 2026, and submission of Audited financial results for the quarter and Year ended March 31, 2026.

In compliance with the Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at their Meeting held today i.e., Tuesday, May 26, 2026, has considered, approved, and taken on record, inter-alia the following item: -

1. The Audited financial results for the quarter and year ended March 31, 2026.
2. The Auditors Report on Financial Results for the quarter and year ended on March 31, 2026, with an unmodified opinion issued by M/s Brahmayya & Co., Chartered Accountants (FRN: 000513S), Statutory Auditors of the Company.
3. Re-appointment of M/s Naval & Associates., Cost Accountants (FRN. 002319) as Cost Auditor of the Company for the financial year 2026-27.
4. Re-appointment of M/s K. S. Rao & Co., Chartered Accountants (FRN: 003109S) as an Internal Auditors of the Company for the financial year 2026-27.

The meeting commenced at 01.30 P.M. (IST) and concluded at 04:00 P.M. (IST)

This is for your information and records.

Thanking You,

Yours faithfully,
For Lokesh Machines Limited

P. Kodanda Rami Reddy
Company Secretary & Compliance Officer
Encl.: a/a

Lokesh Machines Ltd						
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026						
Rs.in lakhs						
Sl. No	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31.03.26	31.12.25	31.03.25	31.03.26	31.03.25
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	Income from Operations					
	a. Revenue from Operations (Net of GST)	5,935.65	5,073.04	3,869.27	20,856.43	22,832.16
	b. Other Income	41.37	15.68	45.89	105.29	144.22
	Total Income (net) (a+b)	5,977.02	5,088.72	3,915.16	20,961.72	22,976.38
2	Expenses					
	a. Cost of materials consumed	3,572.90	3,261.00	2,470.66	11,832.83	13,454.92
	b. Purchase of stock-in-trade	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(964.61)	(1,128.42)	(554.33)	(2,755.53)	(1,776.94)
	d. Employee benefits expense	1,123.52	1,112.12	975.54	4,345.15	5,315.92
	e. Finance Costs	422.24	475.26	387.61	1,838.23	1,517.92
	f. Depreciation and amortisation expense	392.64	399.96	358.15	1,561.48	1,387.07
	g. Manufacturing and Other Expenses	1,154.16	875.31	939.39	3,763.38	4,334.29
	h. Less : Capative consumption	-	-	(693.37)	(154.72)	(1,345.81)
	Total expenses	5,700.85	4,995.23	3,883.65	20,430.82	22,887.37
3	Profit before Tax (1-2)	276.17	93.49	31.51	530.90	89.01
	Exceptional items		-	-	-	-
	Profit after exceptional items & before Tax (1-2)	276.17	93.49	31.51	530.90	89.01
4	Tax Expense					
	Current Tax	13.88			13.88	-
	Deferred Tax	46.90	30.90	18.99	130.87	35.33
5	Net Profit for the Period (3-4)	215.39	62.59	12.52	386.15	53.68
6	Other Comprehensive Income					
	A. i) Items that will be reclassified to Profit or loss	-	-	-	-	-
	ii) Income tax on items that will be reclassified to profit or loss	-	-	-	-	-
	B i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	a) Remeasurement of Defined Employee benefit plans	(45.67)	22.62	124.89	(23.05)	99.73
	ii) Income tax on items that will not be reclassified to profit or loss	12.09	(6.29)	-	5.80	(27.73)
	Total Other Comprehensive Income (net of tax)	(33.58)	16.33	124.89	(17.25)	72.00
	Total Comprehensive Income for the Period	181.81	78.92	137.41	368.90	125.68
	Paid-up Equity Share Capital	1,999.68	1,999.68	1,935.03	1,999.68	1,935.03
	Other Equity					19,346.94
	Earnings Per Share (EPS) Face Value of Rs. 10 per Share					
	a Basic	1.08	0.31	0.06	1.95	0.28
	b Diluted	1.08	0.31	0.06	1.95	0.28



Lokesh Machines Limited
Segment-wise Revenue, Results and Capital employed under Regulation 33 of the SEBI (LODR) 2015

Particulars	Rs. in Lakhs				
	QUARTER ENDED			YEAR ENDED	
	31.03.26 (Audited)	31.12.25 (Un Audited)	31.03.25 (Audited)	31.03.26 (Audited)	31.03.25 (Audited)
1 Segment Revenue					
a) Machinery Division	5,275.30	4,681.72	3,651.29	19,491.31	15,038.26
b) Components Division	701.72	407.00	217.98	1,470.41	7,941.21
c) Unallocated	-	-	-	-	-
TOTAL	5,977.02	5,088.72	3,869.27	20,961.72	22,979.47
Less : Inter Segment Revenue	-	-	-	-	-
Net Revenue from Operations	5,977.02	5,088.72	3,869.27	20,961.72	22,979.47
2 Segment Results:					
Profit before Interest & Tax					
a) Machinery Division	813.54	658.98	829.34	2,894.25	1,456.89
b) Components Division	7.37	8.26	38.08	32.23	665.97
c) Unallocated	-	-	-	-	-
TOTAL	820.91	667.24	867.42	2,926.48	2,122.86
Less: Interest	422.24	475.26	387.61	1,838.23	1,517.92
Income	122.50	98.49	448.30	557.35	515.93
TOTAL PROFIT BEFORE TAX	276.17	93.49	31.51	530.90	89.01
3 Segment Assets					
a) Machinery Division	32,145.54	29,978.40	27,072.09	32,145.54	27,072.09
b) Components Division	17,443.65	17,874.86	15,714.44	17,443.65	15,714.44
c) Unallocated	-	-	-	-	-
	49,589.19	47,853.26	42,786.53	49,589.19	42,786.53
4 Segment Liabilities					
a) Machinery Division	16,189.51	14,779.26	13,216.60	16,189.51	13,216.60
b) Components Division	10,569.46	10,425.59	8,287.94	10,569.46	8,287.94
c) Unallocated	-	-	-	-	-
	26,758.97	25,204.85	21,504.54	26,758.97	21,504.54
3 Capital Employed					
a) Machinery Division	15,956.03	15,199.14	13,855.49	15,956.03	13,855.49
b) Components Division	6,874.19	7,449.27	7,426.50	6,874.19	7,426.50
c) Unallocated	-	-	-	-	-
TOTAL	22,830.22	22,648.41	21,281.99	22,830.22	21,281.99



Lokesh Machines Limited
 Regd. Office: B-29, EEIE, Stage-II, Balanagar, Hyderabad, TS-500 037
 CIN No.: L29219TG1983PLC004319
Statement of Assets and Liabilities

Rs in Lakhs

PARTICULARS		As at 31.03.2026 Audited	As at 31.03.2025 Audited
ASSETS			
1	Non-Current Assets.		
	(a) Property, Plant and Equipment	19,898.21	19,930.78
	(b) Capital Work-in-Progress	883.92	583.38
	(c) Right of Use Asset	376.38	383.14
	(d) Intangible Assets	32.85	45.50
	(e) Intangible Assets under development	157.22	131.66
	(f) Financial Assets		
	(i) Investments	149.25	149.25
	(ii) Other Financial Assets	207.81	206.18
	(g) Income Tax Asset (net)	366.90	356.22
	(h) Other Non-Current Assets	1,129.47	955.05
	Total Non-Current Assets	23,202.01	22,741.16
2	Current Assets		
	(a) Inventories	16,918.27	13,692.23
	(b) Financial Assets		
	(i) Trade Receivables	6,920.74	4,039.40
	(ii) Cash and Cash Equivalents	21.93	17.50
	(iii) Bank Balances other than (ii) above	1,001.38	915.29
	(iv) Other Financial Assets	41.90	55.16
	(c) Other Current Assets	1,482.96	1,325.78
	Total Current Assets	26,387.18	20,045.36
	TOTAL ASSETS	49,589.19	42,786.52
EQUITY AND LIABILITIES			
1	Equity		
	(a) Equity Share capital	1,999.68	1,935.03
	(b) Other Equity	20,830.54	19,346.94
	Total Equity	22,830.22	21,281.97
2	Liabilities		
	Non-Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	7,184.15	5,118.75
	(b) Provisions	376.16	356.25
	(c) Deferred Tax Liabilities (Net)	1,289.29	1,164.22
	Total Non-Current Liabilities	8,849.60	6,639.22
3	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	9,759.30	8,254.70
	(ii) Trade payables		
	a) Total outstanding dues of MSME	262.36	291.62
	b) Total outstanding dues of other then MSME	5,142.28	3,332.06
	(iii) Other Financial liabilities	692.95	875.17
	(b) Other current liabilities	1,904.50	2,019.85
	(d) Provision	147.98	91.93
	Total Current liabilities	17,909.37	14,865.33
	TOTAL EQUITY AND LIABILITIES	49,589.19	42,786.52



Lokesh Machines Limited

Regd. Office: B-29, EEIE, Stage-II, Balanagar, Hyderabad, TS-500 037

CIN No.:- L29219TG1983PLC004319


Cash Flow Statement

Particulars	As at 31.03.26 (Audited)	As at 31.03.25 (Audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxes	530.90	89.01
Adjusted for		
Depreciation	1,561.47	1,387.07
Financial charges	1,838.23	1,517.92
Profit on sale of asset	3.85	(0.11)
Unrealised loss on investment	-	(19.25)
Bad Debts/Provision for ECL	90.56	75.77
Interest Income	(80.28)	(106.01)
Other Comprehensive Income		
Operating profit before working capital changes	3,944.73	2,944.40
Adjustment for changes in		
Decrease/(Increase) in Receivables & Other advances	(3,569.36)	935.77
Decrease/(Increase) in Inventories	(3,226.04)	(1,947.02)
Decrease/(Increase) in Trade and other payables	1,536.30	555.14
Cash generated from operations	(1,314.37)	2,488.29
Direct taxes paid	(24.56)	(397.63)
Net Cash Flow from Operating Activity (A)	(1,338.93)	2,090.66
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets including CWIP and capital advances	(1,588.89)	(3,734.37)
Sale of Asset	13.68	0.51
Interest received	93.55	119.32
Movement in other bank balances	(86.09)	(87.65)
Net Cash Flow from Investing Activity (B)	(1,567.75)	(3,702.19)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Bank Borrowings	3,555.12	1,570.11
Proceeds from sale of shares with premium	1,179.34	1,557.13
Interest paid	(1,823.35)	(1,519.38)
Net Cash Flow from Financing Activity (C)	2,911.11	1,607.86
Net Increase/(Decrease) in Cash/Cash equivalents (A+B+C)	4.43	(3.67)
Add: Cash/Cash equivalents at the beginning of the year	17.50	21.17
Cash/Cash equivalents at the end of the year	21.93	17.50



S. No.	Notes: -
1.	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 26, 2026. Statutory auditors have carried out their Audit for the quarter and year ending March 31, 2026, and have issued the Auditors report with unmodified conclusion.
2.	The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3.	<p>Pursuant to the notification/implementation of the Labour Codes, namely 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 (collectively referred to as the "Labour Codes"), the Company has assessed the potential impact of the changes on employee benefit obligations, including gratuity and leave-related benefits, based on the information currently available and applicable guidance.</p> <p>Based on the assessment carried out by the management, the impact of the Labour Codes on the Company's financial statements is not material. Accordingly, the impact, if any, has been considered and recognised as part of employee benefits expense in the financial results for the year ended March 31, 2026.</p> <p>The Company continues to monitor further developments, clarifications and the finalisation of related rules/implementation aspects and will evaluate and account for any consequential impact, if required, in future periods</p>
4.	The figures for the quarter ended March 31, 2026 and March 31, 2025, as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the end of the third quarter of the relevant financial year.
5.	Shri. Mullapudi Srinivas, Whole Time Director of the Company is authorized to sign and submit the financial results to the Stock Exchanges as per the Board resolution dated May 26, 2026.
6.	<p>On 30th October 2024, the Office of Foreign Assets Control (OFAC), U.S. Department of Treasury, designated the Company under executive order 14024 and included the Company's name on the Specially Designated Nationals and Blocked Persons (SDN) list, citing allegations to export of Machinery classified under the Common High Priority Items List (CHPIL) to entities in Russia. The Company wishes to clarify that the above is OFAC's allegation and the Company strongly contests the basis of such designation, upon becoming aware of the designation, the Company took immediate steps including:</p> <p>Intimating the stock exchanges vide letter dated November 02, 2024, categorically stating that the Company was "totally unaware of any machines being sold or having dealt with any sanctioned entities or individuals.</p> <p>The Company has engaged the USA based law firm (Blank Rome) for removal of the Company's designation on the Specially Designated Nationals and Blocked Persons (SDN) List.</p> <p>On June 6, 2025, OFAC's Reconsideration Team sent a questionnaire (the "First Questionnaire") containing follow up questions related to LML's Delisting Petition. On August 20, 2025, the company through Blank Rome submitted comprehensive narrative responses to the First Questionnaire.</p> <p>On September 23, 2025, OFAC sent a follow-up questionnaire (the "Second Questionnaire"). On November 5, 2025, we submitted comprehensive responses to the Second Questionnaire.</p>




	<p>Current Status</p> <p>As of the date of this summary, LML's reconsideration case (Case ID RUSSIA-EO14024-39850) remains pending with OFAC. LML, through Blank Rome, has fully responded to both of OFAC's questionnaires, produced approximately 27,000 documents in its first production and five supplemental documents in its second production. LML has implemented a comprehensive sanctions compliance program and has ceased all Russia-related business, which it has communicated to OFAC in its submissions. OFAC has confirmed receipt of all submissions and has indicated it will be reached if further information is needed.</p>
7.	<p>The financial results for the quarter and year ended March 31, 2026, are being published in the newspaper as per the format prescribed under SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015. The financial results are also available on the Stock Exchange websites: www.bseindia.com and www.nseindia.com and on the company's website: www.lokeshmachines.com.</p>
8.	<p>We confirm that the Company has no subsidiary(ies)/associate(s)/joint venture company(ies), as on March 31, 2026.</p>
9.	<p>Previous figures have been regrouped/rearranged wherever necessary.</p>
<p>For and on behalf of the Board of Directors</p>	
	
<p>Place: Hyderabad</p>	<p>Mullapudi Srinivas Whole Time Director</p>
<p>Date: May 26, 2026</p>	<p>DIN: 00917565</p>



Independent Auditor's Report on Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended

To
Board of Directors of **LOKESH MACHINES LIMITED**.

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **LOKESH MACHINES LIMITED** (the "Company") for the quarter and the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" 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 thereunder, 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 opinion.

Emphasis of Matter:

We draw attention to Note No.6 to the financial results, which describes the matter relating to the designation of Company's name on the Specifically Designated Nationals and Blocked Persons (SDN) List by the Office of Foreign Assets Control (OFAC), U.S. Department of Treasury, on 30th October 2024, under Executive Order 14024.

Consequent to the aforesaid designation, the Company has been unable to access USD and EURO denominated transactions through official banking channels during the period from 30th October 2024 to 31st March 2026. The Company has engaged legal counsel in the United States and has filed an application with OFAC seeking expedited removal of its designation from the SDN List. The matter is currently pending before the relevant authorities and the outcome thereof remains uncertain.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Financial Results

The statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is 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 the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results 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 statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.

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.



Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

for **BRAHMAYYA & CO.**
Chartered Accountants
Firm's Regn No. 000513S



K. Shraavan

(K.SHRAVAN)

Partner

Membership No. 215798

UDIN: 26215798SYPWAS1757

Date : 26.05.2026
Place : Hyderabad



May 26, 2026

To
BSE Limited
Department of Corporate Services
Floor 25, PJ Towers,
Dalal Street, Mumbai- 400001

To
National Stock Exchange of India Limited
Listing Department
Plot No. C/1, G Block, Exchange Plaza,
Bandra Kurla Complex, Bandra(E),
Mumbai- 400051

Scrip Code: 532740

Company Code: LOKESHMACH

Dear Sir/Madam,

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

In terms of the regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s Brahmayya & Co., Statutory Auditors of the Company, have issued the Auditor's Report with Unmodified opinion on the Audited Financial results of the Company for the financial year ended on March 31, 2026.

We request you to kindly take the same on record.

Thanking You,

Yours faithfully,
For Lokesh Machines Limited

P. Kodanda Rami Reddy
Company Secretary & Compliance Officer
Encl.: a/a