



LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

SEC/SE/2026-2027

May 20, 2026

BSE Limited,
Floor 25, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Security ID: LAKSELEC

Security CODE: 504258

Dear Sir / Madam,

Sub: Intimation under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015– Reg.

A. Audited financial results for the quarter and financial year ended 31st March 2026.

Please find enclosed herewith the audited financial results of the Company for the quarter and financial year ended 31st March 2026 along with cash flow statement. The financial results were duly approved by the Board of Directors of the Company, at their meeting held today.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of the Audit Report for the quarter and financial year ended 31st March 2026 given by the Statutory Auditors M/s. Subbchar & Srinivasan, Chartered Accountants is enclosed along with the declaration for unmodified opinion of the statutory auditors.

B. Recommendation of dividend

The Board of Directors at their meeting held on 20th May 2026 inter alia, recommended a dividend of Rs. 3.00/- (30%) per equity share of the face value of Rs.10/- each for the financial year ended 31st March 2026 subject to the approval of the shareholders at the ensuing Annual General Meeting (AGM) whose names appear in the register of members/ beneficial owners as at the close of business hours on Friday, 24th July 2026 (Record Date). Upon approval of the shareholders dividend amount would be credited to the account of the shareholders who have registered their bank account details with Depositories / the Company.

C. Annual General Meeting, Book Closure, Record date / cut-off date.

The Board of Directors at their meeting held on 20th May 2026, inter alia, approved the following.



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





LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

1. To convene the 45th Annual General Meeting of the Company on Friday, 31st July 2026.
2. To close the Register of Members & Share Transfer Books of the Company from Saturday, 25th July 2026 to Friday, 31st July 2026 (both days inclusive) for the purpose of payment of dividend and AGM.
3. The cut-off date and record date for determining eligibility of shareholders for e-voting related to AGM and for the purpose of dividend is on Friday, 24th July 2026.

D. Recommendation of appointment of Statutory Auditors.

Based on the recommendation of the Audit Committee, the Board of Directors have recommended the appointment of M/s. NRD Associates (Firm Registration No. FRN: 005662S), Chartered Accountants, as new Statutory Auditors of the Company for a term of 5 (five) consecutive years 2026-27 to 2030-31 from the conclusion of the ensuing Annual General Meeting (AGM) till the conclusion of the 50th Annual General Meeting of the Company to be held in the year 2031 subject to the approval of the shareholders in the ensuing Annual General Meeting. The term of present statutory auditors M/s. Subbchar & Srinivasan (Firm Registration No. 004083S), Chartered Accountants, expires in the ensuing Annual General Meeting on completion of two terms of five consecutive years as per the provisions of the Companies Act, 2013.

E. Re-appointment of Cost Auditor.

Based on the recommendation of the Audit Committee, the Board of Directors have re-appointed Sri. S.Subbaraman (Proprietor of Subbaraman & Associates), Cost Accountant, (Firm No.100526) as Cost Auditor of the Company for the audit of the Cost Records for the financial year 2026-2027. The remuneration payable to the Cost Auditor shall be subject to ratification by the shareholders at the Annual General Meeting.

F. Re-appointment of Internal Auditor.

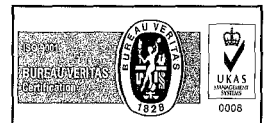
Based on the recommendation of the Audit Committee, the Board of Directors have re-appointed Sri V.C.Tirupathi of Tirupathi Associates, Chartered Accountant (FCA 201151), as Internal Auditor of the Company for the financial year 2026-2027.

G. Amendment to Articles of Association

The Board of Directors have considered and approved the amendment to the Articles of Association of the Company subject to approval of the shareholders at the ensuing Annual General Meeting.



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LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

Details as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No.H0/49/14/14(7)2025-CFD-POD2//3762/2026 dated 30th January 2026 is enclosed herewith.

The Board Meeting commenced at 4.00 P.M

The Board Meeting concluded at 5.20 P.M

Kindly take the same on records.

Thanking you,

Yours truly,

For **Lakshmi Electrical Control Systems Limited**

S. Sathyanarayanan
Company Secretary and Compliance Officer



LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

Regd. Office : 504, Avinashi Road, Peelamedu Post, Coimbatore-641 004

CIN : L31200TZ1981PLC001124

Website : www.lecsindia.com

E-mail : contact@lecsindia.com

(₹ in Lakhs)

Statement of Audited Results for the Quarter and Year Ended March 31,2026						
Sl.No	Particulars	3 Months Ended			12 Months Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Income:					
	Revenue from operations	6,847.12	5,839.01	5,810.35	23,758.05	21,231.22
	Other income	126.46	120.66	145.35	488.93	554.00
	Total Income	6,973.58	5,959.67	5,955.70	24,246.98	21,785.22
II	Expenses:					
	Cost of Materials consumed	5,167.82	4,571.66	4,208.89	18,336.60	16,429.21
	Purchases of stock-in-trade	-	-	-	-	-
	Changes in inventories of finished goods,work-in-progress and stock-in-trade	(78.89)	(130.34)	57.79	(439.09)	(229.40)
	Employee benefits expense	941.65	903.39	667.49	3,411.87	2,807.77
	Finance Costs	23.70	26.85	11.30	84.51	53.10
	Depreciation and amortisation expense	90.12	92.50	91.51	369.35	365.36
	Other expenses	679.50	608.90	546.86	2,338.52	1,740.39
	Total Expenses	6,823.90	6,072.96	5,583.84	24,101.76	21,166.43
III	Profit / (Loss) from ordinary activities before exceptional items (I-II)	149.68	(113.29)	371.86	145.22	618.79
IV	Exceptional items	-	1.74	-	1.74	44.03
V	Profit/(Loss) before tax (III-IV)	149.68	(115.03)	371.86	143.48	574.76
VI	Tax expense					
	(1) Current Tax	14.25	(15.05)	60.04	19.39	99.01
	(2) Current tax pertaining to earlier years	0.00	4.04	3.00	4.04	3.00
	(3) Deferred tax	16.70	1.31	38.46	1.35	125.52
VII	Profit/(Loss) for the period (V-VI)	118.73	(105.33)	270.36	118.70	347.23
VIII	Other comprehensive income/ (Loss) [net of tax]					
	A) (i) Items that will not be reclassified to profit or loss	(2,757.08)	514.51	(1,468.47)	(3,599.32)	749.33
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	392.39	(75.10)	212.80	562.66	(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)	(2,364.69)	439.41	(1,255.67)	(3,036.66)	402.35
X	Total comprehensive income/ (loss) for the period (VIII +IX)	(2,245.96)	334.08	(985.31)	(2,917.96)	749.58
XI	Paid-up equity share capital (Face Value of Rs. 10/- each)	245.80	245.80	245.80	245.80	245.80
XII	Other Equity excluding Revaluation Reserve	-	-	-	25,271.05	28,287.33
XIII	Earnings per equity share (EPS) (of Rs. 10/-each) (Not Annualised)					
	(a) Basic	4.83	(4.29)	10.99	4.83	14.12
	(b) Diluted	4.83	(4.29)	10.99	4.83	14.12



LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

Segment wise Revenue, Results and Capital Employed for the Quarter and Year Ended March 31, 2026

Sl.No	Particulars	3 Months Ended			12 Months Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue (Sales & Income from Service)					
	a) Electricals	5,906.77	4,963.56	5,229.80	20,316.43	18,614.75
	b) Plastics	1,016.97	909.69	612.80	3,589.60	2,682.48
	c) Wind Power Generation	2.28	6.00	2.38	81.62	62.37
	d) Unallocated Income	49.84	86.42	113.10	340.95	487.99
	Total	6,975.86	5,965.67	5,958.08	24,328.60	21,847.59
	LESS : Inter Segment revenue	2.28	6.00	2.38	81.62	62.37
	Net sales /Income from Operations	6,973.58	5,959.67	5,955.70	24,246.98	21,785.22
2	Segment Results (Profit (+)/Loss(-) before tax and interest)					
	a) Electricals	253.30	(38.37)	383.05	345.07	397.22
	b) Plastics	(63.45)	(81.44)	(39.53)	(271.97)	(95.36)
	c) Wind Power Generation	(6.28)	(2.96)	(6.09)	40.70	24.28
	Total	183.57	(122.77)	337.43	113.80	326.14
	LESS : i) Finance costs	23.70	26.85	11.30	84.51	53.10
	ii) Other Un-allocable Expenditure	60.03	51.83	67.37	226.76	186.27
	ADD: iii) Un-allocable income	49.84	86.42	113.10	340.95	487.99
	Total Profit/(Loss) Before Tax	149.68	(115.03)	371.86	143.48	574.76
3	Segment Assets					
	a) Electricals	15,395.00	14,127.94	12,772.23	15,395.00	12,772.23
	b) Plastics	2,984.40	2,971.64	2,395.37	2,984.40	2,395.37
	c) Wind Power Generation	64.76	69.51	117.28	64.76	117.28
	d) Unallocated	16,342.89	19,006.74	20,002.98	16,342.89	20,002.98
	Total	34,787.05	36,175.83	35,287.86	34,787.05	35,287.86
4	Segment Liabilities					
	a) Electricals	7,575.59	6,093.37	4,523.99	7,575.59	4,523.99
	b) Plastics	411.21	658.80	350.31	411.21	350.31
	c) Wind Power Generation	33.27	33.27	33.27	33.27	33.27
	d) Unallocated	1,250.12	1,627.58	1,847.16	1,250.12	1,847.16
	Total	9,270.19	8,413.02	6,754.73	9,270.19	6,754.73
5	Capital Employed	25,516.85	27,762.81	28,533.13	25,516.85	28,533.13

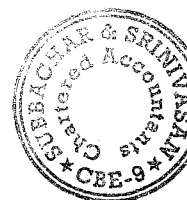


LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

Statement of Assets and Liabilities

(₹ in Lakhs)

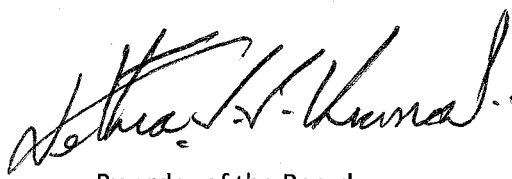
Particulars		As at 31st March, 2026	As at 31st March, 2025
		(Audited)	(Audited)
I.	ASSETS		
(1)	Non-Current Assets		
(a)	Property, Plant and Equipment	3,501.77	3,775.41
(b)	Capital Work-in-Progress	338.58	18.73
(c)	Investment Property	1,263.58	1,267.04
(d)	Intangible assets	49.36	65.55
(e)	Intangible assets under development	-	-
(f)	Financial Assets		
	i. Investments	14,825.63	18,513.73
	ii. Other Financial Assets	52.50	123.03
(g)	Other non current assets	1,099.79	972.95
	Total Non-Current Assets	21,131.21	24,736.44
(2)	Current Assets		
(a)	Inventories	4,156.90	3,127.88
(b)	Financial Assets		
	i. Trade Receivables	7,239.55	5,844.43
	ii. Cash and Cash Equivalents	4.19	3.08
	iii. Bank balances other than (ii) above	1,613.18	1,097.72
	iv. Other Financial Assets	93.53	62.44
(c)	Other Current Assets	513.48	415.87
(d)	Current Tax Assets(Net)	35.01	-
	Total Current Assets	13,655.84	10,551.42
	Total Assets	34,787.05	35,287.86
II.	EQUITY AND LIABILITIES		
(1)	Equity		
(a)	Equity Share Capital	245.80	245.80
(b)	Other Equity	25,271.05	28,287.33
	Total Equity	25,516.85	28,533.13
(2)	Liabilities		
	Non-Current Liabilities		
(a)	Provisions	180.88	98.56
(b)	Deferred Tax Liabilities (Net)	1,223.95	1,785.26
	Total Non-Current Liabilities	1,404.83	1,883.82
(3)	Current Liabilities		
(a)	Financial Liabilities		
	i. Borrowings	1,442.62	1,016.77
	ii. Trade Payables :		
	a) Total outstanding dues of micro enterprises and small enterprises	1,928.42	769.02
	b) Total outstanding dues of Creditors other than micro enterprises and small enterprises	3,946.10	2,248.54
	iii. Other Financial Liabilities	319.80	236.81
(b)	Other Current Liabilities	171.06	528.87
(c)	Provisions	57.37	39.71
(d)	Current Tax Liabilities (Net)	-	31.19
	Total Current Liabilities	7,865.37	4,870.91
	Total Liabilities	9,270.20	6,754.73
	Total Equity and Liabilities	34,787.05	35,287.86



LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED
Statement of Cash Flow for the Year Ended 31st March, 2026


Particulars	12 Months Ended	
	31.03.2026	31.03.2025
	(Audited)	(Audited)
<u>A.CASH FLOW FROM OPERATING ACTIVITIES</u>		
Profit before Income Tax	143.48	574.76
Adjustments for:		
Depreciation and amortisation expense	369.35	365.36
(Gain)/Loss on disposal of property, plant and equipment	(0.01)	-
Dividend and interest income classified as investing cash flows	(140.23)	(162.55)
Finance costs	84.51	53.10
Estimated Credit Loss	3.25	(0.67)
Net Unrealised Foreign Exchange (gain)/loss	(26.36)	(2.96)
Net gain on financial assets mandatorily measured at fair value through profit or loss	(197.12)	(316.15)
Operating Profit before working capital change	236.87	510.89
<u>Change in operating assets and liabilities</u>		
(Increase)/Decrease in trade receivables	(1,364.46)	189.29
(Increase)/Decrease in inventories	(1,029.02)	(83.69)
Increase/(Decrease) in trade payables	2,849.41	374.70
(Increase)/Decrease in other financial assets	64.54	(89.66)
(Increase)/Decrease in other current assets	(97.61)	(207.32)
Increase/(Decrease) in provisions	69.45	15.68
Increase/(Decrease) in other current liabilities	(357.81)	22.76
Increase/(Decrease) in Other financial liabilities	87.52	(17.39)
Cash used in / generated from operations	458.89	715.26
Income taxes paid	(89.63)	(174.45)
Cash used in / generated from operations	369.26	540.81
<u>B.CASH FLOW FROM INVESTING ACTIVITIES</u>		
Payments for property, plant and equipment-(Including Capital Advances)	(522.90)	(846.73)
Payments for capital advance for property, plant and equipment	-	-
Proceeds from sale of property, plant and equipment	0.15	-
Proceeds from sale of investments	316.44	258.77
Dividends received	27.66	67.35
Interest received	87.47	94.05
(Increase)/Decrease in other Bank balances not treated as Cash and Cash Equivalents	(515.45)	(45.71)
Net cash inflow/ (outflow) from investing activities	(606.63)	(472.27)
<u>C.CASH FLOW FROM FINANCING ACTIVITIES</u>		
Finance costs	(84.51)	(53.10)
Dividends paid	(102.86)	(367.00)
Proceeds / (Repayment) of Working Capital Borrowings (Net)	425.85	351.31
Net cash inflow/ (outflow) from financing activities	238.48	(68.79)
Net Increase/ (Decrease) in cash and cash equivalents	1.11	(0.25)
Cash and Cash Equivalents at the beginning of the financial year	3.08	3.33
Cash and Cash Equivalents at end of the Year	4.19	3.08



Notes:	
	<ol style="list-style-type: none"> 1. The audited financial results were reviewed and recommended by the Audit Committee and were approved by the Board of Directors at their meeting held on 20th May, 2026. 2. The figures for the quarters ended 31st March'2026 and 31st March'2025 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year, which were subjected to limited review. 3. The Board of Directors have recommended a dividend of Rs. 3.00/- (30%) per equity share of Rs.10/- each, subject to the approval of the shareholders at the ensuing Annual General Meeting. 4. The figures of the previous Year/ Quarter have been regrouped/ rearranged wherever necessary to correspond with the current period figures. 5. Exceptional Items for the Year Ended 31st March 2025 represents VRS Compensation paid to employees. 6. The New Labour Codes became effective 21st November 2025, resulting in a past period employee benefit liability of Rs. 1.74 lakhs for the year ended 31.03.2026, which is reported as an exceptional item. The impact of final rules/ clarifications, wherever applicable, will be monitored, evaluated and accounted for in accordance with applicable Ind AS in the period in which such impact becomes determinable. <div style="text-align: right; margin-top: 20px;">  By order of the Board NETHRA. J. S. KUMAR CHAIRPERSON AND MANAGING DIRECTOR </div> <div style="margin-top: 20px;"> Place: Coimbatore Date: May 20, 2026 </div>



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


 Partner
 T.S. Anandathirihan
 M.No: 230192



Independent Auditors' Report on Quarterly and Annual audited Standalone Financial Results of
M/s LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED Pursuant to the **Regulation 33 of the**
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

The Board of Directors
LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED
Coimbatore

Independent Auditors' Report on the audit of the Standalone Financial Results

Opinion

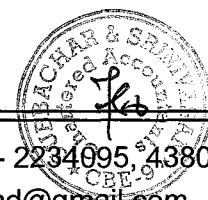
We have audited the accompanying Statement of quarterly and annual Standalone Financial Results of **M/s. LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED** (the "Company"), for the quarter and year ended **March 31, 2026** (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

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

- (i) are presented in accordance with the requirements of Regulation 33 of the LODR 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 Indian 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 ended **March 31, 2026** and the year ended **March 31, 2026**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Companies Act, 2013 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial results.





Management's Responsibilities for the Standalone Financial Results

This Statement has been prepared and compiled on the basis of the aforesaid standalone annual financial statements. This Statement is the responsibility of the Company's Board of Directors and has been approved by them for issuance.

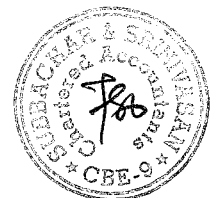
The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and Other comprehensive income and other financial information of the company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Sec. 133 of the Companies Act, 2013 read with the relevant Rules thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 aforesaid Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the aforesaid Statement of Standalone Financial Results, 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 financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Statement of Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the aforesaid Statement of Standalone Financial Results 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 the aforesaid Statement of Standalone Financial Results.





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 Standalone Financial Results, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Sec. 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements 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 in the aforesaid Statement of Standalone financial results 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 ability of the Company 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 Statement 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 aforesaid Statement of Standalone Financial Results, including the disclosures, and whether the aforesaid Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- ❖ Obtain sufficient appropriate audit evidence regarding the Statement of Standalone financial results of the company to express an opinion on the same.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.





SUBBACHAR & SRINIVASAN
Chartered Accountants

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

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 aforesaid standalone annual financial results include the results for the quarter ended **March 31, 2026** and quarter ended **March 31, 2025** being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of those financial years which were subjected to a limited review by us, as required under the LODR Regulations. Our opinion is not modified in respect of these matters.

Place: Coimbatore
Date: May 20, 2026

For M/s Subbachar & Srinivasan
Chartered Accountants
Firm Registration No.0040835



(T.S.ANANDATHIRTHAN)
Partner
Membership No. 230192

UDIN: 26230192 U Q X H K R 4056



LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

SEC/SE/2026-2027

May 20, 2026

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

Security ID: LAKSELEC

Security CODE: 504258

Dear Sir / Madam,

Sub: Declaration regarding Audit Report for the financial year ended 31st March 2026 –
Unmodified opinion- Reg.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company M/s. Subbachar & Srinivasan, Chartered Accountants have issued the audit report with unmodified opinion for the annual audited financial results for the financial year ended 31st March 2026.

Kindly take the same on record.

For Lakshmi Electrical Control Systems Limited

A.Thiagarajan

Chief Financial 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



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May 20, 2026

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Dalal Street, Mumbai – 400 001

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Dear Sir / Madam,

Sub: Submission of details with regards to Large Corporate for the Financial Year ended 31st March 2026 -- Reg.

Pursuant to SEBI Circular No. SEBI/HO/DDHS/DDHSRACPODI/P/CIR/2023/ 172 dated October 19, 2023, and emails received from BSE Limited, we hereby confirm that the Company does not fall under the criteria as specified at para 2.2 of the aforesaid SEBI Circular for the Financial Year ended 31st March 2026.

S.No.	Particulars	Details
1.	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	0.00
2.	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	0.00
3.	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/ support built in.	Not Applicable
4.	Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores)	0.00
5.	Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	0.00
6.	Networth (Rs. In Crores)	156.05

Kindly take the same on record.

For Lakshmi Electrical Control Systems Limited

A.Thiagarajan

Chief Financial Officer



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LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

Annexure

1) Recommendation of appointment of Statutory Auditors.

Name	NRD Associates, Chartered Accountants. (Firm Regn.No. FRN005662S)
Reason for change	The term of present statutory auditors M/s. Subbuchar & Srinivasan (Firm Registration No. 004083S), Chartered Accountants, expires in the ensuing Annual General Meeting on completion of two terms of five consecutive years as per the provisions of the Companies Act, 2013. Accordingly, new statutory auditors' appointment is recommended to the approval of the shareholder at the ensuing Annual General Meeting.
Date of appointment & term of appointment	At the Board meeting held on 20 th May 2026. Recommended the appointment of M/s. NRD Associates (Firm Registration No. FRN: 005662S), Chartered Accountants, as Statutory Auditors of the Company for a term of 5 (five) consecutive years 2026-27 to 2030-31 from the conclusion of the ensuing Annual General Meeting (AGM) till the conclusion of the 50 th Annual General Meeting of the Company to be held in the year 2031 subject to the approval of the shareholders in the ensuing Annual General Meeting.
Brief profile	M/s. NRD Associates (Firm Registration Number: FRN-005662S), Chartered Accountants, is practising in Coimbatore for more than 30 years and offer wide range of services including audit functions, direct and indirect taxation services, International taxation & Transfer Pricing, etc., serving clients from various industries including Health care, Banks, Textiles, Manufacturing, Engineering, Education, Non-profit organisation, public charitable trusts, listed companies, unlisted companies, etc. The firm has three Chartered Accountants as partners and three Chartered Accountants on employment along with adequate audit / support staffs.
Disclosure of relationships between directors	Not Applicable

2) Re-appointment of Cost Auditor

Name	S. Subbaraman & Associates, Cost Auditor
Reason for change	Re-appointment
Date of appointment & term of appointment	At the Board meeting held on 20 th May 2026. Re-appointed for the financial year 2026-27.
Brief profile	Sri. S. Subbaraman (Proprietor of S.Subbaraman & Associates) is a Fellow Cost Accountant with 21 years of experience in the areas of Costing, Materials Management, Labour Efficiency Workings, Cost Reduction, Profitability etc., both in service and manufacturing sectors. Sri. S. Subbaraman undertakes Cost Audit/ Cost Analysis/ Pricing/ Cost Variances, Costing Systems Implementation Projects, Monthly Financial MIS Reporting, etc.,
Disclosure of relationships between directors	Not Applicable



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LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

3) Re-appointment of Internal Auditor

Name	Sri. V.C.Tirupathi of Tirupathi Associates, Internal Auditor
Reason for change	Re-appointment
Date of appointment & term of appointment	At the Board meeting held on 20 th May 2026. Re-appointed for the financial year 2026-27.
Brief profile	Sri.V.C.Tirupathi, B.Com., FCA is a practising Chartered Accountant and sole proprietor of Tirupathi Associates. He has more than 31 years of experience. The functional spread is across Internal audits, Management consultancy, Tax consultancy, Sales tax audit, Accounting Services, Project financing, etc.,
Disclosure of relationships between directors	Not Applicable

4) Amendments to Articles of association, in brief.

The Board of Directors at their meeting held on 20th May 2026 have considered and approved the amendment to the existing Article 84 of the Articles of Association of the Company related to appointment and remuneration of directors in order to align with the provisions of Companies Act, 2013, subject to approval of the shareholders at the ensuing Annual General Meeting. The detailed contents of the amendment will be provided in the Notice of ensuing Annual General Meeting.



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