



LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

SEC/SE/2026-2027

October 29, 2026

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

SECURITY ID : LAKSELEC
SECURITY CODE: 504258

Dear Sir / Madam,

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

A. Unaudited financial results for the quarter and half year ended 30th September 2026.

We are enclosing herewith the Unaudited Financial Results of the Company for the quarter and half year ended 30th September 2026. The results were duly approved by the Board of Directors at their meeting held on 29th October 2026.

We also enclose herewith a copy of the Limited Review Report given by the Statutory Auditors of the Company for the said financial results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

B. Recommendation of appointment of Sri. Vedhanth Senthilkumar as Wholetime Director of the Company.

Sri. Vedhanth Senthilkumar is a Director (Non- executive Non-Independent) of the Company with effect from 5th June 2025. The Board of Directors at their meeting held today have recommended the appointment of Sri. Vedhanth Senthilkumar (DIN: 08207030) as Wholetime Director of the Company, based on the recommendation of Nomination and Remuneration Committee, for 2 (two) years with effect from 20th January 2027 to 19th January 2029 subject to the approval of the shareholders.

Sri. Vedhanth Senthilkumar is not debarred from holding the office of director by virtue of any order of SEBI or any other authority under any laws.



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REGISTERED OFFICE : 504, Avinashi Road, Peelamedu Post, Coimbatore - 641 004
CIN No. : L31200TZ1981PLC001124, **Website :** www.lecsindia.com
GSTN : 33AAACL3737E1ZW



LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

C. Recommendation of appointment of Sri. Thiagarajan Arumugam as Wholetime Director of the Company.

The Board of Directors at their meeting held today have recommended the appointment of Sri. Thiagarajan Arumugam (DIN:01019874) as Wholetime Director (Designated as Director - Finance) of the Company, based on the recommendation of Nomination and Remuneration Committee, for 5 (five) years with effect from 20th January 2027 to 19th January 2032 subject to the approval of the shareholders. He is presently the Chief Financial Officer of the Company.

Sri. Thiagarajan Arumugam is not debarred from holding the office of director by virtue of any order of SEBI or any other authority under any laws.

D. Postal Ballot related matters.

The Board of Directors at their meeting held today have approved to conduct a postal ballot process to seek the approval of the Members for the appointment of Whole-time Directors as mentioned above. The Board of Directors have appointed Sri M. D. Selvaraj, Managing Partner, MDS & Associates LLP, Company Secretaries, Coimbatore, as the Scrutinizer for conducting the postal ballot process in a fair and transparent manner and for ascertaining the requisite majority. The Postal Ballot Notice will be intimated to the Stock Exchange and circulated to the shareholders in due course.

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 / I/3762 /2026 dated 30th January 2026 is enclosed herewith.

The Board Meeting commenced at *12.05 PM.*

The Board Meeting concluded at *12.55 PM.*

Kindly take on record the same.

Thanking you,

For Lakshmi Electrical Control Systems Limited

S. Sathyanarayanan
Company Secretary and Compliance Officer



(₹ in Lakhs)

Statement of Unaudited Results for the Quarter and Half Year Ended 30th September, 2026							
Sl.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income:						
	Revenue from operations	9,429.55	6,591.95	5,832.43	16,021.50	11,071.92	23,758.05
	Other income	79.02	175.20	121.37	254.22	241.81	488.93
	Total Income	9,508.57	6,767.15	5,953.80	16,275.72	11,313.73	24,246.98
II	Expenses:						
	Cost of Materials consumed	7,496.61	5,335.01	4,456.80	12,831.62	8,597.12	18,336.60
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work in-progress and stock-in-trade	(198.98)	(331.77)	(64.80)	(530.75)	(229.86)	(439.09)
	Employee benefits expense	1,051.84	940.27	813.58	1,992.11	1,566.83	3,411.87
	Finance Costs	27.99	27.28	20.58	55.27	33.96	84.51
	Depreciation and amortisation expense	93.19	91.02	93.24	184.21	186.73	369.35
	Other expenses	676.86	628.12	582.12	1,304.98	1,050.12	2,338.52
	Total Expenses	9,147.51	6,689.93	5,901.52	15,837.44	11,204.90	24,101.76
III	Profit / (Loss) from ordinary activities before exceptional items (I-II)	361.06	77.22	52.28	438.28	108.83	145.22
IV	Exceptional items	-	-	-	-	-	1.74
V	Profit/(Loss) before tax (III-IV)	361.06	77.22	52.28	438.28	108.83	143.48
VI	Tax expense						
	(1) Current Tax	69.70	23.79	9.83	93.49	20.19	19.39
	(2) Current tax pertaining to earlier years	-	-	-	-	-	4.04
	(3) Deferred tax	4.05	1.53	(5.81)	5.58	(16.66)	1.35
VII	Profit/(Loss) for the period (V-VI)	287.31	51.90	48.26	339.21	105.30	118.70
VIII	Other comprehensive income/ (Loss) [net of tax]						
	A) (i) Items that will not be reclassified to profit or loss	992.62	3,352.79	(2,078.09)	4,345.41	(1,356.75)	(3,599.32)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(136.91)	(464.98)	288.19	(601.89)	245.37	562.66
	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)	855.71	2,887.81	(1,789.90)	3,743.52	(1,111.38)	(3,036.66)
X	Total comprehensive income/ (loss) for the period (VIII +IX)	1,143.02	2,939.71	(1,741.64)	4,082.73	(1,006.08)	(2,917.96)
XI	Paid-up equity share capital (Face Value of Rs. 10/- each)	245.80	245.80	245.80	245.80	245.80	245.80
XII	Other Equity excluding Revaluation Reserve	-	-	-	-	-	25,271.05
XIII	Earnings per equity share (EPS) (of Rs. 10/-each) (Not Annualised)						
	(a) Basic	11.69	2.11	1.96	13.80	4.28	4.83
	(b) Diluted	11.69	2.11	1.96	13.80	4.28	4.83

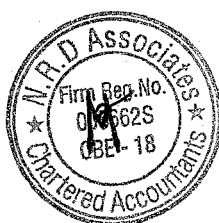


LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

Segment wise Revenue, Results and Capital Employed for the Quarter and Half Year Ended 30th September, 2026

(₹ in Lakhs)

Sl.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Sales & Income from Service)						
	a) Electricals	8,005.90	5,531.98	4,867.96	13,537.88	9,446.10	20,316.43
	b) Plastics	1,419.84	1,092.91	992.50	2,512.75	1,662.94	3,589.60
	c) Wind Power Generation	39.65	20.30	45.50	59.95	73.34	81.62
	d) Unallocated Income	82.83	142.26	93.34	225.09	204.69	340.95
	Total	9,548.22	6,787.45	5,999.30	16,335.67	11,387.07	24,328.60
	LESS : Inter Segment revenue	39.65	20.30	45.50	59.95	73.34	81.62
	Net sales /Income from Operations	9,508.57	6,767.15	5,953.80	16,275.72	11,313.73	24,246.98
2	Segment Results (Profit (+)/Loss(-) before tax and interest)						
	a) Electricals	349.73	46.83	58.49	396.56	130.14	345.07
	b) Plastics	(19.19)	(38.52)	(56.24)	(57.71)	(127.08)	(271.97)
	c) Wind Power Generation	27.54	9.89	32.60	37.43	49.94	40.70
	Total	358.08	18.20	34.85	376.28	53.00	113.80
	LESS : i) Finance costs	27.99	27.28	20.58	55.27	33.96	84.51
	ii) Other Un-allocable Expenditure	51.86	55.96	55.33	107.82	114.90	226.76
	ADD: iii) Un-allocable income	82.83	142.26	93.34	225.09	204.69	340.95
	Total Profit/(Loss) Before Tax	361.06	77.22	52.28	438.28	108.83	143.48
3	Segment Assets						
	a) Electricals	17,851.94	15,665.42	13,935.27	17,851.94	13,935.27	15,395.00
	b) Plastics	3,434.25	3,169.69	2,847.51	3,434.25	2,847.51	2,984.40
	c) Wind Power Generation	61.64	63.21	106.90	61.64	106.90	64.76
	d) Unallocated	20,618.69	19,606.71	18,405.84	20,618.69	18,405.84	16,342.89
	Total	41,966.52	38,505.03	35,295.52	41,966.52	35,295.52	34,787.05
4	Segment Liabilities						
	a) Electricals	9,725.86	7,431.84	5,526.66	9,725.86	5,526.66	7,575.59
	b) Plastics	827.47	866.72	755.70	827.47	755.70	411.21
	c) Wind Power Generation	33.27	33.27	33.27	33.27	33.27	33.27
	d) Unallocated	1,854.08	1,716.64	1,551.16	1,854.08	1,551.16	1,250.13
	Total	12,440.68	10,048.47	7,866.79	12,440.68	7,866.79	9,270.20
5	Capital Employed	29,525.84	28,456.56	27,428.73	29,525.84	27,428.73	25,516.85



LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

Statement of Assets and Liabilities

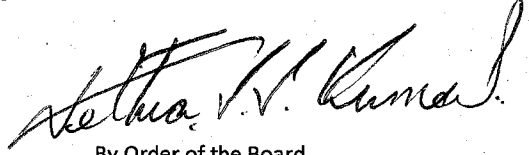
(₹ in Lakhs)

Particulars		As at 30th September, 2026	As at 31st March, 2026
		(Unaudited)	(Audited)
I.	ASSETS		
(1)	Non-Current Assets		
(a)	Property, Plant and Equipment	3,493.12	3,501.77
(b)	Capital Work-in-Progress	584.77	338.58
(c)	Investment Property	1,261.85	1,263.58
(d)	Intangible assets	41.24	49.36
(e)	Intangible assets under development	-	-
(f)	Financial Assets		
i.	Investments	19,121.95	14,825.63
ii.	Other Financial Assets	232.62	52.50
(g)	Other non current assets	1,463.50	1,099.79
	Total Non-Current Assets	26,199.05	21,131.21
(2)	Current Assets		
(a)	Inventories	5,222.44	4,156.90
(b)	Financial Assets		
i.	Trade Receivables	8,326.65	7,239.55
ii.	Cash and Cash Equivalents	4.92	4.19
iii.	Bank balances other than (ii) above	1,574.66	1,613.18
iv.	Other Financial Assets	103.89	93.53
(c)	Other Current Assets	528.40	513.48
(d)	Current Tax Assets(Net)	6.51	35.01
	Total Current Assets	15,767.47	13,655.84
	Total Assets	41,966.52	34,787.05
II.	EQUITY AND LIABILITIES		
(1)	Equity		
(a)	Equity Share Capital	245.80	245.80
(b)	Other Equity	29,280.04	25,271.05
	Total Equity	29,525.84	25,516.85
(2)	Liabilities		
	Non-Current Liabilities		
(a)	Provisions	190.08	180.88
(b)	Deferred Tax Liabilities (Net)	1,831.42	1,223.95
	Total Non-Current Liabilities	2,021.50	1,404.83
(3)	Current Liabilities		
(a)	Financial Liabilities		
i.	Borrowings	1,422.43	1,442.62
	ii. Trade Payables :		
a)	Total outstanding dues of micro enterprises and small enterprises	2,938.72	1,928.42
b)	Total outstanding dues of Creditors other than micro enterprises and small enterprises	5,318.03	3,946.10
iii.	Other Financial Liabilities	549.38	319.80
(b)	Other Current Liabilities	137.61	171.06
(c)	Provisions	53.01	57.37
	Total Current Liabilities	10,419.18	7,865.37
	Total Liabilities	12,440.68	9,270.20
	Total Equity and Liabilities	41,966.52	34,787.05



LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED
Statement of Cash Flow for the Period Ended 30th September, 2026

Particulars	Half Year Ended	
	30.09.2026	30.09.2025
	(Unaudited)	(Unaudited)
<u>A.CASH FLOW FROM OPERATING ACTIVITIES</u>		
Profit before Income Tax	438.28	108.83
Adjustments for:		
Depreciation and amortisation expense	184.21	186.73
Dividend and interest income classified as investing cash flows	(90.56)	(80.03)
Finance costs	55.27	33.96
Estimated Credit Loss	2.67	2.64
Net gain on financial assets mandatorily measured at fair value through profit or loss	(131.55)	(122.86)
Operating Profit before working capital change	458.32	129.27
<u>Change in operating assets and liabilities</u>		
(Increase)/Decrease in trade receivables	(1,089.77)	(645.31)
(Increase)/Decrease in inventories	(1,065.54)	(466.58)
Increase/(Decrease) in trade payables	2,382.23	861.61
(Increase)/Decrease in other financial assets	(181.93)	(836.46)
(Increase)/Decrease in other current assets	(14.92)	(30.83)
Increase/(Decrease) in provisions	(10.43)	2.82
Increase/(Decrease) in other current liabilities	(33.45)	(41.93)
Increase/(Decrease) in Other financial liabilities	233.10	161.95
Cash used in / generated from operations	677.61	(865.46)
Income taxes paid	(108.35)	(27.35)
Cash used in / generated from operations	569.26	(892.81)
<u>B.CASH FLOW FROM INVESTING ACTIVITIES</u>		
Payments for property, plant and equipment-(Including Capital Advances)	(732.25)	(216.65)
Proceeds from sale of investments	195.92	316.44
Dividends received	29.00	27.66
Interest received	53.00	75.23
(Increase)/Decrease in other Bank balances not treated as Cash and Cash Equivalents	38.52	392.78
Net cash inflow/ (outflow) from investing activities	(415.81)	595.46
<u>C.CASH FLOW FROM FINANCING ACTIVITIES</u>		
Finance costs	(55.27)	(33.96)
Dividends paid	(77.26)	(101.10)
Proceeds / (Repayment) of Working Capital Borrowings (Net)	(20.19)	433.13
Net cash inflow/ (outflow) from financing activities	(152.72)	298.07
Net Increase/ (Decrease) in cash and cash equivalents	0.73	0.72
Cash and Cash Equivalents at the beginning of the financial year	4.19	3.08
Cash and Cash Equivalents at end of the Period	4.92	3.80

Notes :	
1	The unaudited financial results were reviewed and recommended by the Audit Committee and were approved by the Board of directors at their meeting held on 29th October, 2026. The Statutory Auditors have carried out limited review of the above results.
2	The figures of the previous Year / Quarter / Six months have been regrouped / rearranged wherever necessary to conform with the current period figures. Chartered Accountants (Firm Reg. No. 005662S)  MALAVIKA T.M. Partner (Membership No.231017) Place : Coimbatore Date : 29th October, 2026
	 By Order of the Board NETHRA J.S.KUMAR CHAIRPERSON AND MANAGING DIRECTOR



N.R.D. Associates

Chartered Accountants

No. 48, "Manchillu",
Race Course
Coimbatore - 641 018.

Phone : 0422 - 2223780 (3 Lines)
Mail Id : admin@srlnrd.in
audit@srlnrd.in

Independent Auditor's Limited Review Report on the Unaudited Quarterly and Year to date Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended

Review Report to
The Board of Directors,
Lakshmi Electrical Control Systems Limited.

1. We have reviewed the accompanying statement of Unaudited financial results of **LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED** ("the Company") for the Quarter and Half year ended 30th September 2026 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ("the Listing Regulations").
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **N.R.D. ASSOCIATES**
Chartered Accountants
(Firm Regn. No. : 005662S)

Malavika

(T M MALAVIKA)

Partner

Membership No. : 231017



Place : Coimbatore

Date : 29.10.2026

UDIN : 26231017A02AQB9705

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 -POD2/1/3762/2026

1) Sri. Vedhanth Senthilkumar.

Name	Sri. Vedhanth Senthilkumar (DIN: 08207030)
Reason for change	Appointment / Change in designation
Date of appointment & term of appointment	The Board of Directors at their meeting held today have recommended the appointment of Sri. Vedhanth Senthilkumar (DIN: 08207030) as Wholetime Director of the Company, based on the recommendation of Nomination and Remuneration Committee, for 2 (two) years with effect from 20 th January 2027 to 19 th January 2029 subject to the approval of the shareholders.
Brief profile	Sri. Vedhanth Senthilkumar holds professional qualification of B.Eng. (Honors) in Manufacturing and Mechanical Engineering from the University of Warwick, United Kingdom and an MBA from London Business School. He has gained industrial experience in various prestigious institutions like TVS Group, Tata Motors and LMW Limited (formerly Lakshmi Machine Works Limited). His area of interest lies in Process Automation through Technology Deployment, Development of New products by adopting Smart Technology. He was appointed as a Director in Lakshmi Electrical Drives Private Limited in August 2018 and was elevated to Whole-time Director in February 2021. He held the office of Whole-time Director till 16 th October 2026 and continues to be a Director in Lakshmi Electrical Drives Private Limited. He has been a Director in Lakshmi Precision Technologies Limited since August 2018. He has gained relevant industrial experience in manufacturing, operations, Research & Development, and General Administration. He is a Director (Non- executive Non-Independent) of the Company with effect from 5 th June 2025.
Disclosure of relationships between directors	Sri. Vedhanth Senthilkumar is related to Smt. Nethra.J.S.Kumar, Chairperson and Managing Director and Sri.D.Senthilkumar, Director of the Company. He is not related to any other Director or Key Managerial Personnel of the Company.

2) Sri. Thiagarajan Arumugam.

Name	Sri. Thiagarajan Arumugam (DIN:01019874)
Reason for change	Appointment
Date of appointment & term of appointment	The Board of Directors at their meeting held today have recommended the appointment of Sri. Thiagarajan Arumugam (DIN:01019874) as Wholetime Director (designated as Director - Finance) of the Company, based on the recommendation of Nomination and Remuneration Committee, for 5 (five) years with effect from 20 th January 2027 to 19 th January 2032 subject to the approval of the shareholders.
Brief profile	Sri. Thiagarajan Arumugam holds Master's degree in Commerce (M.Com.) and a qualified Cost Accountant (ACMA) with 32 years of post-qualification experience in Accounts, Finance, Costing, Supply Chain Management, Marketing and Commercial Operations. He is the Chief Financial Officer of the Company with effect from 31 st January 2018.
Disclosure of relationships between directors	Sri. Thiagarajan Arumugam is not related to any other Director or Key Managerial Personnel of the Company.

