L.T. ELEVATOR LIMITED
CIN: L31909WB2008PLC128871
(Formerly Known as L.T. Elevator Private Limited)

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

To,
Department of Corporate Services
Bombay Stock Exchange Limited
25th Floor, P. J. Tower, Dalal Street,
Fort, Mumbai- 400 001.

Date: 14th November, 2026

Dear Sir/Madam,

Sub: Outcome of Board Meeting dated Saturday, November 14, 2026.

Ref: L. T. ELEVATOR LIMITED (Scrip Code: 544518)

With reference to the afore-mentioned subject and pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby want to inform you that the Board of Directors in their meeting held today, i.e., on Saturday, 14th November, 2026 at the registered office of the company which commenced at 02:00 PM and concluded at 11.45 PM inter-alia has:

1) Considered and approved the Unaudited Standalone & Consolidated Financial Results of the Company for the half year ended on September 30, 2026 as reviewed and recommended by the Audit Committee.

2) Appointed M/s. A. Singhi & Co, Chartered Accountants as an Internal Auditor of the Company for the FY 2026-27.

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby enclose the following:

- Standalone Unaudited Financial Results for the half year ended September 30, 2026 along with Limited Review Report of the Auditor;

- Consolidated Unaudited Financial Results for the half year ended September 30, 2026 along with Limited Review Report of the Auditor;

Further kindly note that, Pursuant to BSE Circular No. LIST/COMP/0112019-20 dated April 02, 2019 and NSE Circular No. NSE/CML/2019/11 dated April 02, 2019 and in compliance of the provisions of SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, Regulations, 2018, the trading window has been closed w.e.f. 01st October, 2026 and will remain closed till the expiry of 48 hours after the declaration of financial results.

Further, the detailed disclosure as required under Regulation 30 and Schedule III of the Listing Regulations read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 enclosed as **Annexure-A**.

Thanking you,

FOR, L. T. ELEVATOR LIMITED

Arvind Gupta
Digitally signed by Arvind Gupta
Date: 2026.11.15 00:00:10 +05'30'

ARVIND GUPTA
MANAGING DIRECTOR
DIN: 00253202

Date: 14th November, 2026
Place: Kolkata

Encl: Un-Audited Standalone & Consolidated Financial Results and Limited Review Reports.

L.T. ELEVATOR LIMITED
CIN: L31909WB2008PLC128871
(Formerly Known as L.T. Elevator Private Limited)

Corporate & Registered Office:
Capricorn Nest, 3 Gobinda Auddy Road,
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Phone: 033-2448-0447
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Annexure-A

Disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sr. No.	Details of events that needs to be provided	Details
1.	**Name**	Appointment of M/s. A. Singhi & Co as the internal auditor of the Company.
2.	**Reason for change viz. appointment, resignation, removal, death or otherwise;**	The Board at its meeting held on November 14, 2026, approved the appointment of M/s. A. Singhi & Co, as an Internal Auditor, for the FY 2026-27.
3.	**Date of appointment/cessation (as applicable) & term of appointment;**	Date of Appointment: November 14, 2026 Firm has appointed as Internal Auditor of the Company for the FY 2026-27.
4.	**Brief profile (in case of appointment);**	M/s. A. Singhi & Co. is a professional services firm engaged in providing a wide range of services, including audit, assurance, taxation, regulatory compliance and advisory services. The firm has extensive experience and expertise in assisting businesses with corporate matters, statutory and regulatory requirements, financial matters and various business-related activities. With a team of experienced professionals, the firm is committed to delivering quality professional services and effective solutions to its clients.
5.	**Disclosure of relationships between directors (in case of appointment of a director).**	No Relation

Independent Auditor's Limited Review Report for the half year ended 30th September 2026
[Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To
The Board of Directors
L. T. Elevator Limited (Formerly known as L. T. Elevator Private Limited)
"Capricorn Nest", 3, Gobinda Auddy Road, Kolkata – 700027

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **L. T. Elevator Limited** for the half year ended **30th September 2026**, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 (the listing regulations).

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and Committees of directors has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 (AS-25), issued by ICAI on "Interim Financial Reporting" prescribed under section 133 of Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the listing regulations. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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. We have not performed an audit and accordingly, we do not express an audit opinion.

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 recognition and measurement principles laid down in the applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For **KSA & Co.**
Chartered Accountants
FRN: 003822C

Rakesh Agarwal

CA Rakesh Kumar Agarwal
Partner
Membership No.: 056051
UDIN:26056051DIOZEJ8340
Peer Review No.: 015415

Place: Kolkata
Date: November 14, 2026



L. T. ELEVATOR LIMITED

CIN:L31909WB2008PLC128871

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

	Particulars	Half Year Ended			Year Ended
		September 30, 2026	March 31, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Revenue from Operations**	4,854.16	3,887.50	3,186.76	7,074.26
II	**Other Income**	34.08	25.43	4.34	29.77
	Total Income	**4,888.24**	**3,912.93**	**3,191.09**	**7,104.03**
III	***Expenses:***				
	Cost of Material Consumed	2,700.40	1,896.53	1,351.07	3,247.59
	Changes in Inventories	(85.51)	- 157.37	196.65	39.28
	Employee Benefit Expense	592.85	574.60	565.12	1,139.72
	Finance Costs	88.77	59.57	74.63	134.19
	Selling & Distribution Expense	5.28	21.08	4.41	25.49
	Depreciation and Amortization Expense	58.10	54.40	39.87	94.27
	Other Expenses	602.94	633.49	429.44	1,062.93
	Total Expenses	**3,962.83**	**3,082.29**	**2,661.18**	**5,743.47**
IV	**Profit Before Tax**	**925.41**	**830.65**	**529.91**	**1,360.56**
	I.T.Adjusted Related to Earlier Year	0.13	25.51	-	25.51
V	**Tax Expense:**				
	(1) Current tax	273.53	244.65	134.05	378.70
	(2) Deferred tax asset/(liability)	-2.17	- 0.03	-0.41	-0.45
VI	**Profit/(Loss) for the year**	**653.92**	**560.46**	**395.45**	**955.90**
VI	**Earning per Equity Share of Rs 10 each**				
	(1) Basic	3.08	2.92	2.06	4.99
	(2) Diluted	3.08	2.92	2.06	4.99

For L. T. ELEVATOR LIMITED

Arvind Gupta

Digitally signed by Arvind Gupta
Date: 2026.11.15 00:00:37 +05'30'

ARVIND GUPTA
Managing Director
DIN 00253202

Place : Kolkata
Dated : November 14, 2026

L. T. ELEVATOR LIMITED

CIN:L31909WB2008PLC128871

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

STANDALONE UNAUDITED BALANCE SHEET AS AT SEPTEMBER 30, 2026

(Rs. In Lakhs)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
	`	`
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	2,126.31	1,916.31
(b) Reserves and Surplus	11,517.73	7,335.58
(c Money Received against Share Warrants	250.00	-
(2) Non Current Liabilities		
(a) Long-Term Borrowings	325.67	0.45
(b) Long Term Provisions	95.93	95.93
(3) Current Liabilities		
(a) Short-Term Borrowings	3,264.36	1,663.14
(b) Trade Payable		
Micro and Small Enterprises	289.87	284.68
Other than Micro and Small Enterprises	459.15	334.37
(c) Other Current Liabilities	1,002.81	1,019.11
(d) Short-Term Provisions	652.22	378.70
Total Equity & Liabilities	**19,984.05**	**13,028.26**
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	1,423.44	1,464.19
Capital Work-in-Progress	127.18	-
(b) Non-Current Investment	5,603.64	2,846.91
(c) Deferred Tax Asset (Net)	25.54	23.37
(d) Other Non Current Assets	611.36	87.23
(2) Current Assets		
(a) Inventories	2,109.21	1,970.50
(b) Trade Receivables	4,080.72	3,309.37
(c) Cash and cash equivalents	3,288.17	1,365.49
(d) Short Term Loans and Advances	544.97	277.11
(e) Other Current Assets	2,169.82	1,684.09
Total Assets	**19,984.05**	**13,028.26**

Arvind Gupta Digitally signed by Arvind Gupta Date: 2026.11.14 18:00:41 +05'30'

For L. T. ELEVATOR LIMITED

ARVIND GUPTA
Managing Director
DIN 00253202

Place : Kolkata
Dated : November 14, 2026

L. T. ELEVATOR LIMITED

CIN:L31909WB2008PLC128871

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

STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

Particulars	For the half year ended September 30, 2026 (Unaudited)	For the half year ended September 30, 2025 (Unaudited)
A. Cash flows from used in operating activities		
Profit before extraordinary items and tax	925.41	529.91
Adjustments for reconcile profit (loss)	0.00	
Adjustments for depreciation and amortisation expense	58.10	39.87
Adjustments for finance costs	88.77	74.63
Other adjustments for which cash effects are investing or financing cash flow/Interest Received	-27.92	-4.31
Operating profit before working capital changes	**1,044.36**	**640.10**
Adjustments For working capital Change		
Adjustments for decrease (increase) in trade receivables	-771.35	-971.93
Adjustments for decrease (increase) in inventories	-138.71	128.01
Adjustments for decrease (increase) in other current assets	-485.73	-37.60
Adjustments for increase (decrease) in trade payables	129.97	-52.10
Adjustments for increase (decrease) in other current liabilities	-16.30	-109.38
Total adjustments for working capital	**-1,282.12**	**-1,043.00**
Cash Generated from Operations	-237.76	-402.90
Direct Taxes Paid	-5.13	0.00
Net Cash from Operating Acivities	-242.89	-402.90
B. Cash flows from used in investing activities		
Purchase of property plant and equipment	-144.54	-164.53
Purchase of Investments	-2,756.73	
Movement in short-term Loans & Advances	-262.86	-471.15
Movement in long-term Loans & Advances	0.00	0.00
Interest Received	27.92	4.31
Movement in other Non-Current assets	-524.13	-125.68
Net cash flows from (used in) investing activities	**-3,660.35**	**-757.05**
C. Cash flows from used in financing activities		
Proceeds from issue of share capital and Share Warrants	4,198.15	4,286.88
Expenditure towards issue of share capital and share warrants	-209.91	0.00
Proceeds from Long Term Provisions	0.00	0.00
Proceeds from borrowings	1,926.44	-1,421.73
Interest Paid	-88.77	-74.63
Other Long-Term Liabilities Paid	0.00	0.00
Net cash flows from (used in) financing activities	**5,825.91**	**2,790.52**
Net increase (decrease) in cash and cash equivalents	1,922.68	1,630.57
Cash and cash equivalents cash flow statement at beginning of period	1,365.49	389.65
Cash and cash equivalents cash flow statement at end of period	**3,288.17**	**2,020.22**

For L. T. ELEVATOR LIMITED

Arvind Gupta

Digitally signed by Arvind Gupta
Date: 2026.11.15 00:00:49 +05'30'

ARVIND GUPTA
Managing Director
DIN 00253202

Place : Kolkata
Dated : November 14, 2026

L. T. ELEVATOR LIMITED

CIN:L31909WB2008PLC128871

Notes to Standalone Financial Results

1 The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on November 14, 2026.

2 The financial results for the half-year ended September 30, 2026 have been subjected to limited review by the Statutory Auditors of the Company in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported.

5 The Company does not have more than one reportable segment in terms of AS 17 and hence, segment-wise reporting is not applicable.

6 The comparative results and other information for the half-year ended September 30, 2025 and the half-year ended March 31, 2026 have not been audited / limited reviewed by the Statutory Auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.

7 The figures for the half-year ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited unpublished figures for the half-year ended September 30, 2025.

8 The details of utilization of the IPO proceeds of Rs. 3390.00 Lakhs from proceeds of fresh issue of Equity Shares. The utilization of the IPO proceeds are summarised below:

1	Working Capital Requirements to meet the existing order book and to build bandwidth to onboard more orders	Nil	2000.00	0.00	1338.17	
2	Investment in subsidiary Park Smart Solutions Limited, for funding of its working capital requirement	Nil	800.00	0.00	800.00	
3	General corporate purposes	Nil	590.00	0.00	583.27	

9 During the half-year ended September 30, 2026, the Holding Company allotted 21,00,078 equity shares of ₹10 each at a price of ₹188 per share (including a premium of ₹ 178 per share)by way of a preferential issue. The utilization of the proceeds of the preferential issue upto September 30, 2026 is as follows:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	BALANCE FUND	Remarks if any
1	To Financial capital expenditure requirement for setting up of a new factory	no	1500	1000	-	1,000.00	
2	to fund inorganic growth opportunities through inidentified acquisition	no	2750	2756.73	-	2,756.73	

3	General corporate purposes	no	441.82	193.73	-	193.73	
4	to bear the expenses related to this preferential allotment	no	308	247.69	-	247.69	
			4999.82	4198.15	0	4,198.15	

10 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For and on behalf of the Board of Directors
L. T. Elevator Limited

Arvind Gupta

Digitally signed by Arvind Gupta
Date: 2026.11.15 00:01:02 +05'30'

Arvind Gupta
Managing Director
DIN: 00253202
Place: Kolkata
Date : November 14, 2026

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF THE UN-AUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

To
The Board of Directors of
L. T. Elevator Limited (Formerly known as L. T. Elevator Private Limited)
"Capricorn Nest", 3, Gobinda Auddy Road, Kolkata – 700027

1. We have reviewed the accompanying statement of consolidated un-audited financial results of **L. T. Elevator Limited** (Formerly known as L. T. Elevator Private Limited) ("the Company") and its wholly owned subsidiary, **Park Smart Solutions Limited**, formerly known as Park Smart Solutions Private Limited and its subsidiary **DONGYANG PC, INC.** (together referred to as "the Group") for the Half-Year ended September 30, 2026 ("the statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

2. This Statement which is the responsibility of the Company's management and approved by the Company's Board of Directors and Committees of directors at their meeting held on November 14, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 issued by ICAI on "Interim Financial Reporting" ("AS-25") 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 express a conclusion on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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. Accordingly, we do not express an audit opinion.

4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8), of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, to the extent applicable.

5. The Statement includes the results of the following entity:

Name of the Entity	**Relationship with the Entity**
Park Smart Solutions Limited, formerly known as Park Smart Solutions Private Limited	Wholly Owned Subsidiary
DONGYANG PC, INC.	Subsidiary company (Holding 66.445% since August 31, 2026

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. The consolidated unaudited financial results include the interim financial information of the Wholly Owned Subsidiary for the half year ended September 30, 2026 and information were prepared by the management of the wholly owned subsidiary and have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amount of disclosures included in respect of the wholly owned subsidiary

is based solely on the reports of the management of the company and the procedures performed by us as stated above.

Our conclusion on the statement is not modified in respect of the above matter.

For **KSA & Co.**
Chartered Accountants
FRN: 003822C

Rakesh Agarwa

Signature
CA Rakesh Kumar Agarwal
Partner
Membership No.: 056051
UDIN:26056051WJWLHI6813
Peer Review No.: 015415

Place: Kolkata
Date: November 14, 2026



L. T. ELEVATOR LIMITED

CIN:L31909WB2008PLC128871

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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

	Particulars	Half Year Ended			Year Ended
		September 30, 2026	March 31, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Revenue from Operations**	7,141.83	6,445.01	4,689.32	11,134.32
II	**Other Income**	48.96	28.76	9.98	38.74
	Total Income	**7,190.79**	**6,473.77**	**4,699.30**	**11,173.06**
III	***Expenses:***				
	Cost of Material Consumed	3,631.65	3,329.25	2,239.64	5,568.89
	Changes in Inventories	37.17	- 200.36	28.99	(171.37)
	Employee Benefit Expense	729.41	698.14	677.18	1,375.32
	Finance Costs	109.19	75.51	92.60	168.11
	Selling & Distribution Expense	34.64	36.33	21.98	58.31
	Depreciation and Amortization Expense	94.42	61.72	43.50	105.22
	Other Expenses	1,112.32	939.72	730.78	1,670.51
	Total Expenses	**5,748.81**	**4,940.30**	**3,834.68**	**8,774.99**
IV	**Profit Before Tax**	**1,441.99**	**1,533.46**	**864.63**	**2,398.07**
	I.T.Adjusted Related to Earlier Year	1.28	39.59	-	39.59
V	**Tax Expense:**				
	(1) Current tax	374.78	434.18	219.41	653.60
	(2) Deferred tax asset/(liability)	4.90	- 3.06	0.25	-2.81
	(3) Profit attributable to Minority Interest	40.81	-	-	-
VI	**Profit/(Loss) for the year**	**1,030.02**	**1,056.64**	**645.46**	**1,702.07**
VI	**Earning per Equity Share of Rs 10 each**				
	(1) Basic	4.84	5.51	3.37	8.88
	(2) Diluted	4.84	5.51	3.37	8.88

For L. T. ELEVATOR LIMITED

Arvind Gupta

Digitally signed by Arvind Gupta
Date: 2026.11.15 00:01:17 +05'30'

ARVIND GUPTA
Managing Director
DIN 00253202

Place : Kolkata
Dated : November 14, 2026

L. T. ELEVATOR LIMITED

CIN:L31909WB2008PLC128871

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

CONSOLIDATED UNAUDITED BALANCE SHEET AS AT SEPTEMBER 30, 2026

(Rs. In Lakhs)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
	`	`
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	2,126.31	1,916.31
(b) Reserves and Surplus	11,517.73	7,335.58
(c Money Received against Share Warrants	250.00	-
Minority Interest	1,120.76	-
(2) Non Current Liabilities		
(a) Long-Term Borrowings	745.43	58.25
(b) Long Term Provisions	103.37	103.37
(3) Current Liabilities		
(a) Short-Term Borrowings	3,729.13	1,895.28
(b) Trade Payable		
Micro and Small Enterprises	396.08	428.06
Other than Micro and Small Enterprises	629.18	485.95
(c) Other Current Liabilities	2,303.82	1,358.66
(d) Short-Term Provisions	1,028.37	653.60
Total Equity & Liabilities	**23,950.18**	**14,235.06**
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment		
Tangible	2,671.58	1,786.90
Intangible	317.25	
Capital Work-in-Progress	127.18	
(b) Goodwill	553.91	311.79
(c) Non-Current Investment	6.89	
(d) Deferred Tax Asset (Net)	28.24	23.34
(e) Other Non Current Assets	946.17	541.84
(2) Current Assets		
(a) Inventories	3,768.06	3,347.94
(b) Trade Receivables	5,916.00	4,571.84
(c) Cash and cash equivalents	5,883.03	1,097.19
(d) Short Term Loans and Advances	1,277.18	841.52
(e) Other Current Assets	2,454.69	1,712.70
Total Assets	**23,950.18**	**14,235.06**

For L. T. ELEVATOR LIMITED

Arvind Gupta

Digitally signed by Arvind Gupta
Date: 2026.11.15 00:01:27 +05'30'

ARVIND GUPTA
Managing Director
DIN 00253202

Place : Kolkata
Dated : November 14, 2026

L. T. ELEVATOR LIMITED

CIN:L31909WB2008PLC128871

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

CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

Particulars	For the half year ended September 30, 2026 (Unaudited)	For the half year ended September 30, 2025 (Unaudited)
A. Cash flows from used in operating activities		
Profit before extraordinary items and tax	1,441.99	864.63
Adjustments for reconcile profit (loss)		
Adjustments for depreciation and amortisation expense	94.42	43.50
Adjustments for finance costs	109.19	92.60
Interest Received	-34.14	-4.78
Operating profit before working capital changes	**1,611.46**	**995.95**
Adjustments For working capital Change		
Adjustments for decrease (increase) in trade receivables	-1,344.16	-1,130.12
Adjustments for decrease (increase) in inventories	-285.90	-483.26
Adjustments for decrease (increase) in other current assets	-692.09	-25.22
Adjustments for increase (decrease) in trade payables	111.18	91.94
Adjustments for increase (decrease) in other current liabilities	649.29	171.90
Total adjustments for working capital	**-1,561.69**	**-1,374.76**
Cash Generated from Operations	49.77	-378.81
Direct Taxes Paid	-5.13	-0.39
Net Cash from Operating Acivities	44.64	-379.20
B. Cash flows from used in investing activities		
Purchase of Fixed Asset	-186.60	-164.53
Purchase of Investments	-2,754.83	-155.36
Movement in short-term Loans & Advances	-401.44	-748.71
Interest Received	34.14	4.78
Movement in other Non-Current assets	-353.94	-27.43
Net cash flows from (used in) investing activities	**-3,662.66**	**-1,091.25**
C. Cash flows from used in financing activities		
Proceeds from issue of share capital and Share Warrants	4,198.15	4,286.88
Expenditure towards issue of share capital and share warrants	-209.91	
Proceeds from Long Term Provisions	0.00	0.00
Proceeds from borrowings	2,168.02	-1,081.33
Interest Paid	-109.19	-92.60
Other Long-Term Liabilities Paid	-273.86	0.00
Net cash flows from (used in) financing activities	**5,773.21**	**3,112.95**
Net increase (decrease) in cash and cash equivalents	2,155.19	1,642.50
Cash and cash equivalents cash flow statement at beginning of period	1,097.19	427.42
Cash acquired on acquisition of subsidiary	2,630.65	0.00
Cash and cash equivalents cash flow statement at end of period	**5,883.03**	**2,069.92**

For L. T. ELEVATOR LIMITED

Arvind Gupta

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Date: 2026.11.15 00:01:41 +05'30'

ARVIND GUPTA
Managing Director
DIN 00253202

Place : Kolkata
Dated : November 14, 2026

L.T. ELEVATOR LIMITED

CIN:L31909WB2008PLC128871

Notes to Consolidated Financial Results

1 The above consolidated financial results of L.T. ELEVATOR LIMITED ("the Holding Company"), its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on November 14, 2026.

2 The consolidated financial results for the half-year ended September 30, 2026 have been subjected to limited review by the Statutory Auditors of the Holding Company in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 These consolidated financial results have been prepared in accordance with the recognition and measurement principles of the Accounting Standards ("AS") prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder, including AS 21 – Consolidated Financial Statements and AS 23 – Accounting for Investments in Associates in Consolidated Financial Statements, and other accounting principles generally accepted in India.

4 The consolidated financial results include the results of the following entities: (i) L.T. ELEVATOR LIMITED – Holding Company; (ii) Park Smart Solutions Limited – Subsidiary (100% holding); and (iii) Dongyang PC INC– Subsidiary (66.445% holding).

5 Investment in the Subsidiary has been accounted for using the equity method in accordance with AS 23. The Group's share of loss of the associate for the half-year ended September 30, 2026 of ₹ 0.34 lakhs has been presented separately after tax as 'Share of profit/(loss) of associate (net)' in the Statement of Consolidated Financial Results. The carrying amount of the investment of ₹ 0.16 lakhs (net of share of post-acquisition losses) is included under Non-Current Investments.

6 Earnings Per Share (EPS) has been computed in accordance with AS 20 – Earnings Per Share on the basis of profit attributable to the equity shareholders of the Holding Company (after share of loss of associate), and the effect of the bonus issue has been given for all periods reported.

7 The Group operates in a single reportable segment in terms of AS 17 – Segment Reporting and hence, segment-wise reporting is not applicable.

8 The comparative figures for the half-year ended March 31, 2026 have been audited by the Statutory Auditors. The management has exercised necessary due diligence to ensure that the said comparative figures provide a true and fair view of the Group's affairs.

9 The figures for the half-year ended March 31, 2026 are the balancing figures between the audited consolidated figures in respect of the full financial year ended March 31, 2026 and the unaudited unpublished standalone figures of the Holding Company for the half-year ended September 30, 2025.

10 The details of utilization of the IPO proceeds of Rs. 3390.00 Lakhs from proceeds of fresh issue of Equity Shares. The utilization of the IPO proceeds are summarised below:

1	Working Capital Requirements to meet the existing order book and to build bandwidth to onboard more orders	Nil	2000.00	0.00	1338.17	
2	Investment in subsidiary Park Smart Solutions Limited, for funding of its working capital requirement	Nil	800.00	0.00	800.00	
3	General corporate purposes	Nil	590.00	0.00	583.27	

11 During the half-year ended September 30, 2026, the Holding Company allotted 21,00,078 equity shares of ₹10 each at a price of ₹188 per share (including a premium of ₹ 178 per share)by way of a preferential issue. The utilization of the proceeds of the preferential issue upto September 30, 2026 is as follows:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	BALANCE FUND	Remarks if any
1	To Financial capital expenditure requirement for setting up of a new factory	no	1500	1000	-	1,000.00	
2	to fund inorganic growth opportunities through inidentified acquisition	no	2750	2756.73	-	2,756.73	
3	General corporate purposes	no	441.82	193.73	-	193.73	
4	to bear the expenses related to this preferential allotment	no	308	247.69	-	247.69	
			4999.82	4198.15	0	4,198.15	

12 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's

For L. T. ELEVATOR LIMITED

Arvind Gupta

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ARVIND GUPTA
Managing Director
DIN: 00253202

Place: Kolkata Date: November 14, 2026