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LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED

SEC/SE/2026-2027 August 10, 2026

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

**Security ID: LAKSELEC** **Security CODE: 504258**

Dear Sir / Madam,

**Sub: Unaudited Financial Results for the quarter ended 30th June 2026 – Reg.**

We are enclosing herewith the Unaudited Financial Results of the Company for the quarter ended 30th June 2026. The results were duly approved by the Board of Directors at their meeting held on 10th August 2026.

We also enclose herewith a copy of the Limited Review Report for the quarter ended 30th June 2026 given by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 10.25 A.M.

The Board Meeting concluded at 11.50 A.M.

Kindly take the same on record.

Thanking you,

For **Lakshmi Electrical Control Systems Limited**

**S. Sathyanarayanan**
**Company Secretary and Compliance 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

**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 Unaudited Results for the Quarter Ended 30th June, 2026**

| Sl.No | Particulars | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30.06.2026 (Unaudited) | 31.03.2026 (Audited) | 30.06.2025 (Unaudited) | 31.03.2026 (Audited) |
| I | **Income:** | | | | |
| | Revenue from operations | 6,591.95 | 6,847.12 | 5,239.49 | 23,758.05 |
| | Other income | 175.20 | 126.46 | 120.44 | 488.93 |
| | **Total Income** | **6,767.15** | **6,973.58** | **5,359.93** | **24,246.98** |
| II | **Expenses:** | | | | |
| | Cost of Materials consumed | 5,335.01 | 5,167.82 | 4,140.32 | 18,336.60 |
| | Purchases of stock-in-trade | - | - | - | - |
| | Changes in inventories of finished goods,work-in-progress and stock-in-trade | (331.77) | (78.89) | (165.06) | (439.09) |
| | Employee benefits expense | 940.27 | 941.65 | 753.25 | 3,411.87 |
| | Finance Costs | 27.28 | 23.70 | 13.38 | 84.51 |
| | Depreciation and amortisation expense | 91.02 | 90.12 | 93.49 | 369.35 |
| | Other expenses | 628.12 | 679.50 | 468.00 | 2,338.52 |
| | **Total Expenses** | **6,689.93** | **6,823.90** | **5,303.38** | **24,101.76** |
| III | **Profit / (Loss) from ordinary activities before exceptional items (I-II)** | **77.22** | **149.68** | **56.55** | **145.22** |
| IV | Exceptional items | - | - | - | 1.74 |
| V | **Profit/(Loss) before tax (III-IV)** | **77.22** | **149.68** | **56.55** | **143.48** |
| VI | **Tax expense** | | | | |
| | (1) Current Tax | 23.79 | 14.25 | 10.36 | 19.39 |
| | (2) Current tax pertaining to earlier years | - | - | - | 4.04 |
| | (3) Deferred tax | 1.53 | 16.70 | (10.85) | 1.35 |
| VII | **Profit/(Loss) for the period (V-VI)** | **51.90** | **118.73** | **57.04** | **118.70** |
| VIII | **Other comprehensive income/ (Loss) [net of tax]** | | | | |
| | A) (i) Items that will not be reclassified to profit or loss | 3,352.79 | (2,757.08) | 721.34 | (3,599.32) |
| | (ii) Income Tax relating to items that will not be reclassified to profit or loss | (464.98) | 392.39 | (42.82) | 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)** | **2,887.81** | **(2,364.69)** | **678.52** | **(3,036.66)** |
| X | **Total comprehensive income/ (loss) for the period (VIII +IX)** | **2,939.71** | **(2,245.96)** | **735.56** | **(2,917.96)** |
| XI | Paid-up equity share capital (Face Value of Rs. 10/- each) | 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 | 2.11 | 4.83 | 2.32 | 4.83 |
| | (b) Diluted | 2.11 | 4.83 | 2.32 | 4.83 |

N.R.D Associates
Firm Reg.No
CBE - 18
Chartered Accountants

**LAKSHMI ELECTRICAL CONTROL SYSTEMS LIMITED**

**Segment wise Revenue, Results and Capital Employed for the Quarter Ended 30th June, 2026**

( ₹ in Lakhs)

| Sl.No | Particulars | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30.06.2026 | 31.03.2026 | 30.06.2025 | 31.03.2026 |
| | | (Unaudited) | (Audited) | (Unaudited) | (Audited) |
| 1 | Segment Revenue (Sales & Income from Service) | | | | |
| | a) Electricals | 5,531.98 | 5,906.77 | 4,578.14 | 20,316.43 |
| | b) Plastics | 1,092.91 | 1,016.97 | 670.44 | 3,589.60 |
| | c) Wind Power Generation | 20.30 | 2.28 | 27.84 | 81.62 |
| | d) Unallocated Income | 142.26 | 49.84 | 111.35 | 340.95 |
| | **Total** | **6,787.45** | **6,975.86** | **5,387.77** | **24,328.60** |
| | LESS : Inter Segment revenue | 20.30 | 2.28 | 27.84 | 81.62 |
| | **Net sales /Income from Operations** | **6,767.15** | **6,973.58** | **5,359.93** | **24,246.98** |
| 2 | Segment Results (Profit (+)/Loss(-) before tax and interest ) | | | | |
| | a) Electricals | 46.83 | 253.30 | 71.65 | 345.07 |
| | b) Plastics | (38.52) | (63.45) | (70.84) | (271.97) |
| | c) Wind Power Generation | 9.89 | (6.28) | 17.34 | 40.70 |
| | **Total** | **18.20** | **183.57** | **18.15** | **113.80** |
| | LESS : i) Finance costs | 27.28 | 23.70 | 13.38 | 84.51 |
| | ii) Other Un-allocable Expenditure | 55.96 | 60.03 | 59.57 | 226.76 |
| | ADD: iii) Un-allocable income | 142.26 | 49.84 | 111.35 | 340.95 |
| | **Total Profit/(Loss) Before Tax** | **77.22** | **149.68** | **56.55** | **143.48** |
| 3 | **Segment Assets** | | | | |
| | a) Electricals | 15,665.42 | 15,395.00 | 13,547.01 | 15,395.00 |
| | b) Plastics | 3,169.69 | 2,984.40 | 2,521.52 | 2,984.40 |
| | c) Wind Power Generation | 63.21 | 64.76 | 112.10 | 64.76 |
| | d) Unallocated | 19,606.71 | 16,342.89 | 20,440.80 | 16,342.89 |
| | **Total** | **38,505.03** | **34,787.05** | **36,621.43** | **34,787.05** |
| 4 | **Segment Liabilities** | | | | |
| | a) Electricals | 7,431.84 | 7,575.59 | 4,961.63 | 7,575.59 |
| | b) Plastics | 866.72 | 411.21 | 509.54 | 411.21 |
| | c) Wind Power Generation | 33.27 | 33.27 | 33.27 | 33.27 |
| | d) Unallocated | 1,716.64 | 1,250.13 | 1,848.30 | 1,250.13 |
| | **Total** | **10,048.47** | **9,270.20** | **7,352.74** | **9,270.20** |
| 5 | **Capital Employed** | **28,456.56** | **25,516.85** | **29,268.69** | **25,516.85** |

**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 10th August, 2026. The Statutory Auditors have carried out limited review of the above results.

2. The figures for the quarters ended 31st March,2026 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 respetive financial year, which were subjected to limited review.

3. The figures of the previous Year / Quarter have been regrouped / rearranged wherever necessary to correspond with the current period figures.

For N.R.D. ASSOCIATES
Chartered Accountants
(Firm Reg. No. 005662S)

Malavika

MALAVIKA T.M.
Partner (Membership No.231017)

Nethra J. S. Kumar

By Order of the Board
NETHRA J.S.KUMAR
CHAIRPERSON AND MANAGING DIRECTOR

Place : Coimbatore
Date : 10th August, 2026

N. R. D. Associates
Chartered Accountants

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

Phone : 0422 - 2223780 (3 Lines)
Mail ID : nrdoff@gmail.com

**Independent Auditor's Review Report on the Quarterly Unaudited 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 ended 30th June 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,"Revew 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 : 10.08.2026
UDIN : 26231017YMFHTY8836